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THE
ASIATIC SOCIETY OF BOMBAY
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Report on Indian Wheat by McDougall Brothers.

To the Secretary of State for India.

My Lord,

We have the honour to report upon the Indian wheats comprised in the four lots delivered to us by your brokers, Messrs. Harris Brothers & Co., which we have operated upon according to instructions contained in your Lordship's communications to us of 8th October and 25th October 1880, and supplemented by the verbal instructions made to us (we beg to refer to these communications and to our replies of 22nd October, 26th October, and 24th November 1880). These instructions were to the effect—

I. That we should take a given quantity of each of these four representative Indian wheats, viz.,—

Indian, fine soft white,
" superior soft red,
" average hard white,
" " " red,

and manufacture them into flour by the ordinary process of grinding under millstones. Also that we should take similar quantities of the same wheats and manufacture them into flour by means of crushing between rollers, according to the system known as the Hungarian or roller system.

II. That we should take a given quantity of each flour so produced and manufacture it into bread.

III. That we should note the qualities and other characteristics of the flours produced, also of the offals, viz., middlings, pollard, and bran.

IV. That we should procure the following representative wheats, of fair average quality of the season, as then being sold on Mark Lane market, and, for the purpose of obtaining results for comparison, deal with them precisely as above indicated, both as regards flour, bread, and offals, viz.:—

English average.
American (red winter).
" (spring).
Australian average.
Californian "
Russian, Saxonska.
" Taganrog.
" Kubanka.
" Ghirka.
Egyptian, Buhi.
" Saida.

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Note.—Of the two latter qualities of Russian wheats, Kubanka and Ghirka, none was to be obtained in London or other English markets, and consequently cannot be included in this report.

These operations have all been carried out with due care and precision, and under the personal supervision of one of the members of our firm, during the whole period occupied until their completion.

We beg to report as follows:—

The quantity of each wheat operated upon by each system of milling was 5,000 lbs., as delivered from the ship (weight of sacks or bags not included).

The results obtained are stated in the following tables, which are followed by ...ulated synopsis for convenience of ready comparison.

Wheat.

Lot 1.—*Indian, fine soft white.*

Quality—Fine soft white. (White, medium sized, skin thin, clean, and regular, free from seeds; 2 per cent. weevilled; handled exceedingly well.)
Value in London, 49*s.* per 496 lbs.
Weight per bushel, 64 lbs. (This weight is only equalled by specially fine samples of any wheat.)
Weight of 100 separate grains of the wheat, 55·4 grains avoirdupois. (100 weevilled grains weighed only 39·69 grains avoirdupois.)

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	-	100·00	per cent.
Impurities removed	- -	1·52	,,
		98·48	,,
Water absorbed to render mellow	- - -	2·00	,,
		100·48	
Yield: flour	- -	77·46	,, (A high yield, fine white colour,
,, middlings	- -	·82	,, and superior bloom.)
,, pollard	- -	8·80	,,
,, bran	- - -	12·00	,,
		99·08	,,
Evaporation and loss	-	1·40	,, (See Notes, page 24.)
		100·48	
Gluten, by water test, when damp	- - -	16·4	,,
Ditto, ditto, when dry	-	6·4	,,

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	-	100·00	per cent.
Impurities removed	- -	1·52	,,
		98·48	,,
Water absorbed to render mellow	- - -	2·00	,,
		100·48	
Yield: flour	- -	72·2	,, (An exceedingly high yield, fine
,, dark ditto	- -	1·9	,, white colour, and superior in bloom.)
		74·1	,,
,, middlings	- -	11·0	,,
,, pollard	- -	8·7	,,
,, bran	- - -	4·0	,,
		97·8	,,
Evaporation and loss	-	2·68	,, (See Notes, page 24.)
		100·48	,,
Gluten, by water test, when damp	- - -	20·2	,,
Ditto, ditto, when dry	-	6·8	,,

Lot 2.—*Indian superior soft red.*

Quality—Superior soft red. (Colour dull light brown, with about 5 per cent. white wheat; size half medium and half small; skin thin; weevil only a trace; clean and free from seed; handled well.)
Value in London, 45*s.* per 496 lbs.
Weight per bushel, 62¾ lbs. (Good.)
Weight of 100 separate grains of the wheat, 51·8 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	·72	,,	
	99·28	,,	
Water absorbed to render mellow	3·60	,,	
	102·88		
Yield: flour	78·40	,,	(A high yield, colour medium.)
,, middlings	1·68	,,	
,, pollard	9·80	,,	
,, bran	9·40	,,	
	99·28	,,	
Evaporation and loss	3·60	,,	(See Notes, page 24.)
	102·88	,,	
Gluten, by water test, when damp	24·6	,,	
Ditto, ditto, when dry	9·3	,,	

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	·72	,,	
	99·28	,,	
Water absorbed to render mellow	3·60	,,	
	102·88	,,	
Yield: flour	74·2	,,	(A high yield, colour good and with bloom.)
,, dark ditto	1·2	,,	
	75·4	,,	
,, middlings	7·7	,,	
,, pollard	13·5	,,	
,, bran	5·3	,,	
	101·9	,,	
Evaporation and loss	·98	,,	(See Notes, page 24.)
	102·88	,,	
Gluten, by water test, when damp	23·4	,,	
Ditto, ditto, when dry	10·5	,,	

Lot 3.—*Indian, average hard white.*

Quality—Average hard white. (Colour light yellow, and semi-transparent, wit
a little hard red; size long and arched; skin thin; wheat clean, but abou
3 per cent. of dry hard mud in large pieces; weevil only a trace.)
Value in London, 44s. per 496 lbs.
Weight per bushel, 60 lbs.
Weight of 100 separate grains of the wheat, 68·3 grains avoirdupois.

1. *System.*—Grinding under millstones.

Quantity operated upon, 5,000 lbs.		
Enter quantity treated as -	100·00 per cent.	
Impurities removed - -	3·7 „	(Contained an excess of dry ea
or mud.)
	96·3 „	
Water absorbed to render mellow - - -	8·4 „	(Very high.)
	104·7 „	
Yield: flour - - -	80·52 „	
„ middlings - -	·78 „	
„ pollard - -	10·0 „	
„ bran - - -	8·3 „	
	99·60 „	
Evaporation and loss -	5·1 „	(See notes, page 24.)
	104·7 „	
Gluten, by water test, when damp - - -	31·4 „	
Ditto, ditto, when dry -	11·7 „	

2. *System.*—Crushing between rollers.

Quantity operated upon, 5,000 lbs.		
Enter quantity treated as -	100·00 per cent.	
Impurities removed - -	3·7 „	
	96·3 „	
Water absorbed to render mellow - - -	8·4 „	(Very high.)
	104·7 „	
Yield: flour - - -	72·1 „	(A high yield, colour medium,
„ dark ditto - -	1·1 „	good bloom.)
	73·2 „	
„ middlings - -	10·3 „	
„ pollard - -	14·3 „	
„ bran - - -	3·1 „	
	100·9 „	
Evaporation and loss -	3·8 „	(See Notes, page 24.)
	104·7 „	
Gluten, by water test, when damp - - -	33·2 „	
Ditto, ditto, dry -	12·6 „	

Lot 4.—Indian, average hard red.

Quality—Average hard red. (Colour very dull brown, semi-transparent, with 10 per cent. fine, soft, white, large, coarse grains, arched and pointed.)
Value in London, 43*s.* per 496 lbs.
Weight per bushel, 61¼ lbs. (Condition clean and free from dirt, but a little grain, seed, and linseed and barley; free from weevil.)
Weight of 100 separate grains of the wheat, 77·7 grains avoirdupois.

1. *System.*—Grinding under millstones.

Quantity operated upon, 5,000 lbs.		
Enter quantity treated as	100·00 per cent.	
Impurities removed	1·2 „	
	98·8 „	
Water absorbed to render mellow	7·6 „	
	106·4 „	
Yield: flour	79·88 „	(An exceedingly high yield; colour inferior.)
„ middlings	·78 „	
„ pollard	13·20 „	
„ bran	8·50 „	
	102·36 „	
Evaporation and loss	4·04 „	(See Notes, page 24.)
	106·4 „	
Gluten, by water test, when damp	40·4 „	
Ditto, ditto, when dry	13·4 „	

2. *System.*—Crushing between rollers.

Quantity operated upon, 5,000 lbs.		
Enter quantity treated as	100·00 per cent.	
Impurities removed	1·2 „	
	98·8 „	
Water absorbed to render mellow	7·6 „	(Very high.)
	106·4 „	
Yield: flour	72·3 „	(A high yield; colour inferior.)
„ dark ditto	1·9 „	
	74·2 „	
„ middlings	10·3 „	
„ pollard	13·8 „	
„ bran	3·0 „	
	101·3 „	
Evaporation and	5·1 „	(See Notes, page 24.)
	106·4 „	
Gluten, by water test, when damp	41·6 „	
Ditto, ditto, when dry	13·1 „	

Lot 5.—English.

Quality—English. (Colour, average red; skin thick and heavy; clean, tough from unfavourable season.)
Value in London, 49*s.* per 496 lbs.
Weight per bushel, 60½ lbs. (This wheat in dry season would weigh 63 lbs.)
Weight of 100 separate grains of the wheat, 57·4 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·0	per cent.
Impurities removed	1·5	,,
	98·5	,,
Water absorbed to render mellow; none required.		(Already contained some excess of moisture. Would have worked better if mixed with a dry wheat.)
Yield: flour	65·2	,,
,, middlings	1·1	,, (This low percentage owing to dampness of the wheat, and consequent thickness of skin. Colour good, but not up to average in bloom.)
,, pollard	9·7	,,
,, bran	17·7	,, (Exceedingly high from toughness of wheat; did not clean well.)
	93·7	,,
Evaporation and loss	4·8	,, (Evaporation was high from damp-condition of wheat. See Notes, page 24.)
	98·5	,,
Gluten, by water test, when damp	32·8	,,
Ditto, ditto, when dry	10·6	,,

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·0	per cent.
Impurities removed	1·5	,,
	98·5	,,
Water absorbed to render mellow, none.		
Yield: flour	67·8	
,, dark	2·5	
	70·3	per cent.
Middlings	7·6	,,
Pollard	7·2	,,
Bran	9·2	,, (The same remarks apply here as above.)
	94·3	,,
Evaporation and loss	4·2	,, (See Notes, page 24.)
	98·5	,,
Gluten, by water test, when damp	34·2	,,
Ditto, ditto, when dry	11·4	,,

Lot 6.—*Australian.*

Quality — Australian. (Skin medium thickness: short plump grain, with an admixture of about 1 per cent. black oats, straw, and chaff.)
Value in London, 50*s.* 6*d.* per 496 lbs.
Weight per bushel, 62½ lbs.
Weight of 100 separate grains of the wheat, 80·5 grains avoirdupois. (Highest weight of any of the grains of wheat.)

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	1·0	„	
	99·0	„	
Water absorbed to render mellow, none.			
Yield: flour	75·8	„	(A good yield, superior white colour and bloom.)
„ middlings	1·1	„	
„ pollard	7·4	„	
„ bran	14·4	„	
	98·7	„	
Evaporation and loss	·3	„	(See Notes, page 24.)
	99·0	„	
Gluten, by water test, when damp	40·8	„	
Ditto, ditto, when dry	11·6	„	

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	1·0	„	
	99·0	„	
Water absorbed to render mellow, none.			
Yield: flour	73·8		(A high yield, colour and bloom superior.)
„ dark	1·3		
	75·1	per cent.	
„ middlings	8·0	„	
„ pollard	9·3	„	
„ bran	5·5	„	
	97·9	„	
Evaporation and loss	1·1	„	(See Notes, page 24.)
	99·0	„	
Gluten, by water test, when damp	37·4	„	
Ditto, ditto, when dry	12·2	„	

Lot 7.—New Zealand.

Quality—New Zealand.—(Short plump, and regular white grains, in very good and clean condition ; skin medium thickness.
Value in London, 48*s.* per 496 lbs.
Weight per bushel, 62¾ lbs.
Weight of 100 separate grains of the wheat, 67·6 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	·3	„	
	99·7	„	
Water absorbed to render mellow ; none required.			
Yield : flour	76·1	„	(A high yield, superior white colour.)
„ middlings	·96	„	
„ pollard	8·8	„	
„ bran	11·5	„	
	97·36	„	
Evaporation	2·34	„	(See Notes, page 24.)
	99·7	„	
Gluten by water test, when damp	31·0	„	
Ditto, ditto, when dry	10·2	„	

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	·3	„	
	99·7	„	
Water absorbed to render mellow ; none required.			
Yield : flour	73·9		
„ dark	2·2		
	76·1	„	(A high yield, superior white colour and bloom.)
„ middlings	7·8	„	
„ pollard	6·6	„	
„ bran	5·6	„	
	96·1	„	
Evaporation and loss	3·6	„	(See Notes, page 24.)
	99·7	„	
Gluten, by water test, when damp	26·6	„	
Ditto, ditto, when dry	9·0	„	

Lot 8.—*California.*

Quality—Californian. (White and irregular grains; skin rather tough; some barley and oats; condition good.)
Value in Liverpool, 48*s.* per 496 lbs.
Weight per bushel, 59¼ lbs.
Weight of 100 separate grains of the wheat, 47·7 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as		100·00 per cent.	
Impurities removed		1·7 „	
		98·3 „	
Water absorbed to render mellow, none.			
Yield: flour	71·1 „		(Medium yield, colour and bloom exceptionally good.)
„ middlings	·72 „		
„ pollard	9·2 „		
„ bran	15·3 „		(A high yield.)
	96·32 „		
Evaporation and loss	1·98 „		(See Notes, page 24.)
	98·3 „		
Gluten, by water test, when damp	32·2 „		
Ditto, ditto, when dry	10·5 „		

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as		100·00 per cent.	
Impurities removed		1·7 „	
		98·3 „	
Water absorbed to render mellow, none.			
Yield: flour	68·8		(Medium yield, colour and bloom exceptionally good.)
„ dark	1·3		
		70·1 „	
„ middlings	14·5 „		(A high yield.)
„ pollard	6·3 „		
„ bran	3·9 „		
	94·8 „		
Evaporation and loss	3·5 „		(See Notes, page 24.)
	98·3 „		
Gluten, by water test, when damp	29·6 „		
Ditto, ditto, when dry	8·7 „		

Lot 9.—*American winter.*

Quality—American winter. (Colour red; grains clean; skin rather thick, but irregular in size; condition good.)
Value in London, 49*s.* 6*d.* per 496 lbs.
Weight per bushel, 61¾ lbs.
Weight of 100 grains of the wheat, 49·6 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.
Impurities removed	·5	,,
	99·5	,,

Water absorbed to render mellow; none required.

Yield: flour	73·8	per cent.	(A medium yield, colour fine.)
,, middlings	·38	,,	
,, pollard	7·9	,,	
,, bran	16·4	,,	(A high yield.)
	98·48	,,	
Evaporation and loss	1·02	,,	(See Notes, page 24.)
	99·5	,,	

Gluten, by water test, when damp	37·0	,,
Ditto, ditto, when dry	11·0	,,

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.
Impurities removed	·5	,,
	99·5	,,

Water absorbed to render mellow, none.

Yield: flour	70·8	,,	(A medium yield, colour and bloom very fine.)
,, dark	·7	,,	
	71·5	,,	
,, middlings	10·3	,,	
,, pollard	11·2	,,	
,, bran	3·1	,,	
	96·1	,,	
Evaporation and loss	3·4	,,	(See Notes, page 24.)
	99·5	,,	

Gluten by water test, when damp	39·4	,,
Ditto, ditto, when dry	11·7	,,

Lot 10.—*American spring.*

Quality—American spring. (Small red grains; skin rather thick; some oats, with about 2 per cent. cockle and buckwheat.)
Value in London, 48*s.* per 496 lbs.
Weight per bushel, 61 lbs.
Weight of 100 separate grains of the wheat, 35·5 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as -	100·00 per cent.	
Impurities removed - -	·9 „	
	99·1 „	
Water absorbed to render mellow; none required.		
Yield: flour - - -	72·2 per cent.	(Medium yield, colour and bloom exceptionally good.)
„ middlings - -	·24 „	
„ pollard - -	7·2 „	
„ bran - - -	14·7 „	
	94·34 „	
Evaporation and loss - -	4·76 „	(See Notes, page 24.)
	99·1 „	
Gluten by water test when damp - - -	40·6 „	
Ditto, ditto, when dry -	15·3 „	(Strength above average.)

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as -	100·00 per cent.	
Impurities removed - -	·9 „	
	99·1	
Water absorbed to render mellow; none required.		
Yield: flour - - -	68·7 „	
„ dark - - -	·8 „	
	69·5 „	(Medium yield, colour and bloom exceptionally good.)
„ middlings - -	12·1 „	
„ pollard - - -	10·4 „	
„ bran - - -	3·8 „	
	95·8 „	
Evaporation and loss - -	3·3 „	(See Notes, page 24.)
	99·1 „	
Gluten, by water test, when damp - - -	39·2 „	
Ditto, ditto, when dry -	14·6 „	(Strength above average.)

Lot 11.—*Russian, Saxonska.*

Quality—Saxonska. (Long, red, transparent grain; skin medium thickness; some cockle and oats; few of the smallest grains unsound, otherwise good condition to work.)
Weight per bushel, 60½ lbs.
Value in London, 52*s.* per 496 lbs.
Weight of 100 separate grains of the wheat, 37·3 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as -	100·00 per cent.		
Impurities removed - -	·9 „		
	99·1 „		
Water absorbed to render mellow; none required.			
Yield: flour - - -	73·0 per cent.	(Medium yield, colour good, strength unequalled.)	
„ middlings - -	1·2 „		
„ pollard - -	11·6 „	(High yields.)	
„ bran - - -	12·6 „		
	98·4 „		
Evaporation and loss - -	·7 „	(See Notes, page 24.)	
	99·1 „		
Gluten, by water test, when damp - - - -	64·2 „		
Ditto, ditto, when dry -	22·1 „	(Exceptionally high.)	

2. *System*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as -	100·00 per cent.		
Impurities removed - -	·9 „		
	99·1 „		
Water absorbed to render mellow; none required.			
Yield: flour - - -	70·5 per cent.	(High yield, colour good, strength quite unequalled.)	
„ dark ditto - -	·9 „		
	71·4 „		
„ middlings - -	12·5 „		
„ pollard - -	11·7 „		
„ bran - - -	3·3 „		
	98·9 „		
Evaporation and loss - -	·2 „	(See Notes, page 24.)	
	99·1 „		
Gluten, by water test, when damp - - - -	71·0 „		
Ditto, ditto, when dry -	23·2 „	(Exceptionally high.)	

Lot 12.—*Russian, Taganrog.*

Quality.—Hard Taganrog. (Colour yellow; size, large long transparent grains about 3 per cent. barley and small pieces dry mud; too hard for grinding, required damping; skin thin.)
Value in London, 49*s.* per 496 lbs.
Weight per bushel, 61¼ lbs.
Weight of 100 separate grains of the wheat, 54·7 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	·8	„	
	99·2	„	
Water aborbed to render mellow	2·4	„	
	101·6	„	
Yield: flour	76·2	„	(Good yield; much yellow bloom; very strong.)
„ middlings	1·2	„	
„ pollard	12·7	„	(Medium yield.)
„ bran	8·1	„	
	98·2	„	
Evaporation and loss	3·4	„	(See Notes, page 24.)
	101·6	„	
Gluten, by water test, when damp	51·1	„	(Very high).
Ditto, ditto, when dry	17·6	„	

2. *System.* Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	·8	„	
	99·2	„	
Water absorbed to render mellow	2·4	„	
	101·6	„	
Yield: flour	70·7	„	(Yield not as high as expected; colour with much yellow bloom).
„ dark ditto	1·3	„	
	72·0	„	
„ middlings	9·6	„	
„ pollard	12·1	„	(Higher than expected).
„ bran	5·0	„	
	98·7	„	
Evaporation and loss	2·9	„	(See Notes, page 24.)
	101·6	„	
Gluten, by water test, when damp	47·0	„	(Very high).
Ditto, ditto, when dry	15·6	„	

Lot 13.—*Egyptian, Buhi.*

Quality—Buhi. (Large white and red grains; thick skin; contained 10 per cent. barley, and dry mud freely; required washing; only one degree better than the Saida wheat. See No. 14.)
Value in Liverpool, 47*s.* per 496 lbs.
Weight per bushel, 58 lbs.
Weight of 100 separate grains of the wheat, 50·1 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	2·7	,,	
	97·3	,,	
Water absorbed to render mellow	3·1	,,	
	100·4	,,	
Yield: flour	72·9	,,	(Medium yield, colour poor and murky, no strength, very inferior.)
,, middlings	1·0	,,	
,, pollard	11·0	,,	(Yield low).
,, bran	10·0	,,	
	94·9	,,	
Evaporation and loss	5·5	,,	(See Notes, page 24.)
	100·4	,,	
Gluten, by water test, when damp	11·5	,,	
Ditto, ditto, when dry	4·4	,,	

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as	100·00	per cent.	
Impurities removed	2·7	,,	
	97·3	,,	
Water absorbed to render mellow	3·1	,,	
	100·4	,,	
Yield: flour	70·8	,,	(Medium yield, colour poor, no strength, very inferior.)
,, dark ditto	1·8	,,	
	72·6	,,	
,, middlings	10·4	,,	
,, pollard	8·5	,,	(Yield small).
,, bran	3·5	,,	
	95·0	,,	
Evaporation and loss	5·4	,,	(See Notes, page 24.)
	100·4	,,	
Gluten, by water test, when damp	20·2	,,	
Ditto, ditto, when dry	7·9	,,	

Lot 14.—*Egyptian, Saida.*

Quality—Saida. (Deservedly ranks as the poorest wheat in the market; medium, hard white grain, with a few darker; skin thick; some rape seed, and large quantity of small pieces of mud; required much washing before use.
Value in Liverpool, 43*s.* 6*d.* per 496 lbs.
Weight per bushel, 57½ lbs.
Weight of 100 separate grains of the wheat, 61·4 grains avoirdupois.

1. *System.*—Grinding under millstones.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as -	100·00	per cent.	
Impurities removed - -	12·1	„	
	87·9	„	
Water absorbed to render mellow - - -	2·7	„	
	90·6	„	
Yield: flour - -	66·9	„	(Yield exceptionally low, colour poor and murky; has no strength.)
„ middlings - -	0·76	„	
„ pollard - -	11·4	„	
„ bran - - -	7·5	„	(Yield low.)
	86·56	„	
Evaporation and loss -	4·04	„	(See Notes, page 24).
	90·6	„	
Gluten, by water test, when damp - - -	22·7	„	
Ditto, ditto, when dry -	7·5	„	

2. *System.*—Crushing between rollers.
Quantity operated upon, 5,000 lbs.

Enter quantity treated as -	100·00	per cent.	
Impurities removed - -	12·1	„	
	87·9	„	
Water absorbed to render mellow - - -	2·7	„	
	90·6	„	
Yield: flour - -	66·0	„	(Yield exceptionally low, colour poor and murky; has no strength.)
„ dark ditto - -	1·8	„	
	67·8	„	
„ middlings - -	7·2	„	
„ pollard - -	6·5	„	
„ bran - - -	4·9	„	(Yield low.)
	86·4	„	
Evaporation and loss -	4·2	„	(See Notes, page 24.)
	90·6	„	
Gluten, by water test, when damp - - -	17·1	„	
Ditto, ditto, when dry -	6·6	„	

Synopsis and Comparison of Results obtained from Indian and other Wheats, by two Systems of Milling, by McDougall Brothers, at their Wheatsheaf Mills, London.

Figures in Roman.—System: Grinding under millstones. Figures in *Italics*.—System: Crushing between rollers.

No.	Wheat.	Value in London per 496 lbs. net weight on day of valuation.	Weight per Bushel.	Weight of 100 separate grains of the Wheat.	Quantity used.	Impurities removed.	Water absorbed to render mellow.	Yield.				Evaporation and Loss.	Gluten, by Water Test.
								Flour.	Middlings.	Pollard.	Bran.		
		s. d.	Lbs.	Grs. avdps.	Lbs.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
1	Indian (fine soft white)	49 0	64	55·4	5,000	1·52	2·0	77·46	·82	8·8	12·0	*1·40*	6·4
	" " "	*49 0*	*64*	*55·4*	*5,000*	*1·52*	*2·0*	*74·10*	*11·0*	*8·7*	*4·0*	*2·68*	*6·8*
2	" (superior soft red)	45 0	$62\frac{3}{4}$	51·8	5,000	·72	3·6	78·40	1·68	9·8	9·4	*3·6*	9·3
	" " "	*45 0*	*$62\frac{3}{4}$*	*51·8*	*5,000*	*·72*	*3·6*	*74·4*	*7·7*	*13·5*	*5·3*	*·98*	*10·5*
3	" (average hard white)	44 0	60	68·3	5,000	3·7	8·4	80·52	·78	10·0	8·3	5·1	11·7
	" "	*44 0*	*60*	*68·3*	*5,000*	*3·7*	*8·4*	*73·2*	*10·3*	*14·3*	*3·1*	*3·8*	*12·6*
4	" (average hard red)	43 0	$61\frac{1}{4}$	77·7	5,000	1·2	7·6	79·88	·78	13·20	8·50	4·04	13·4
	" " "	*43 0*	*$61\frac{1}{4}$*	*77·7*	*5,000*	*1·2*	*7·6*	*74·2*	*10·3*	*13·8*	*3·0*	*5·1*	*13·1*
5	English	49 0	$60\frac{1}{2}$	57·4	5,000	1·5	None	65·2	1·1	9·7	17·7	4·8	10·6
	"	*49 0*	*$60\frac{1}{2}$*	*57·4*	*5,000*	*1·5*	"	*70·3*	*7·6*	*7·2*	*9·2*	*4·2*	*11·4*
6	Australian	50 6	$62\frac{1}{2}$	80·5	5,000	1·0	"	75·8	1·1	7·4	14·4	·3	11·6
	"	*50 6*	*$62\frac{1}{2}$*	*80·5*	*5,000*	*1·0*	"	*75·1*	*8·0*	*9·3*	*5·5*	*1·1*	*12·2*
7	New Zealand	48 0	$62\frac{3}{4}$	67·6	5,000	·3	"	76·1	·96	8·8	11·5	2·34	10·2
	"	*48 0*	*$62\frac{3}{4}$*	*67·6*	*5,000*	*·3*	"	*76·1*	*7·8*	*6·6*	*5·6*	*3·6*	*9·0*
		(in Liverpool).											
8	Californian	48 0	$59\frac{1}{4}$	47·7	5,000	1·7	"	71·1	·72	9·2	15·3	1·98	10·5
	"	*48 0*	*$59\frac{1}{4}$*	*47·7*	*5,000*	*1·7*	"	*70·1*	*14·5*	*6·3*	*3·9*	*3·5*	*8·7*
		(in London.)											
9	American (winter)	49 6	$61\frac{3}{4}$	49·6	5,000	·5	"	73·8	·38	7·9	16·4	1·02	11·0
	" "	*49 6*	*$61\frac{3}{4}$*	*49·6*	*5,000*	*·5*	"	*71·5*	*10·3*	*11·2*	*3·1*	*3·4*	*11·7*
10	" (spring)	48 0	61	35·5	5,000	·9	,	72·2	·24	7·2	14·7	4·76	15·3
	" "	*48 0*	*61*	*35·5*	*5,000*	*·9*	"	*69·5*	*12·1*	*10·4*	*3·8*	*3·3*	*14·6*
11	Russian (Saxonska)	52 0	$60\frac{1}{2}$	37·3	5,000	·9	"	73·0	1·2	11·6	12·6	·7	22·1
	" "	*52 0*	*$60\frac{1}{2}$*	*37·3*	*5,000*	*·9*	"	*71·4*	*12·5*	*11·7*	*3·3*	*·2*	*23·2*
12	" (hard Taganrog)	49 0	$61\frac{1}{4}$	54·7	5,000	·8	2·4	76·2	1·2	12·7	8·1	3·4	17·6
	" " "	*49 0*	*$61\frac{1}{4}$*	*54·7*	*5,000*	*·8*	*2·4*	*72·0*	*9·6*	*12·1*	*5·0*	*2·9*	*15·6*
		(in Liverpool).											
13	Egyptian (Buhi)	47 0	58	50·1	5,000	2·7	3·1	72·9	1·0	11·0	10·0	5·5	4·4
	" "	*47 0*	*58*	*50·1*	*5,000*	*2·7*	*3·1*	*72·6*	*10·4*	*8·5*	*3·5*	*5·4*	*7·9*
14	" (Saida)	43 6	$57\frac{1}{2}$	61·4	5,000	12·1	2·7	66·9	·76	11·4	7·5	4·04	7·5
	" "	*43 6*	*$57\frac{1}{2}$*	*61·4*	*5,000*	*12·1*	*2·7*	*67·8*	*7·2*	*6·5*	*4·9*	*4·2*	*6·6*

When the manufacture of the wheats into flour was completed, we proceeded to convert into bread a given quantity of each flour from the Indian wheats by both systems of milling, and from the remaining wheats by the roller system, and the results obtained are stated in the following tables, with a tabular synopsis for convenience of ready comparison :—

BREAD.

No. 1.—*From Indian fine soft white Wheat.*

1. *System.*—Grinding under millstones.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water used	141·4 „	
Yield of bread when cold	364 „	(High.)
Percentage of bread to flour	130·0	(Ditto.)
„ water to flour	50·5	(Ditto.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	10	
Colour, interior	11	
Flavour	7	
Texture	8	(Rather dense.)
General characteristics	11	(Loaf small.)

2. *System.*—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water used	149·6 „	(Very high.)
Yield of bread when cold	367·5 „	(Ditto.)
Percentage of bread to flour	131·2	(Ditto.)
„ water to flour	53·4	(Ditto.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	13	
Colour, interior	13	
Flavour	9	
Texture	9	(Rather dense.)
General characteristics	12	(Loaf small.)

No. 2.—*From Indian superior soft red Wheat.*

1. *System.*—Grinding under millstones.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	141·6 „	(High.)
Yield of bread when cold	372 „	(Very high.)
Percentage of bread to flour	133·0	(Ditto.)
„ water to flour	50·6	(High.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	8	
Colour, interior	10	
Flavour	7	
Texture	9	(Rather dense.)
General characteristics	10	(Loaf small.)

2. *System.*—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	148 „	(Very high.)
Yield of bread when cold	362 „	(High.)
Percentage of water to flour	52·8	(Very high.)
„ bread to flour	129·3	(High.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	12	
Colour, interior	13	
Flavour	9	
Texture	10	(Rather dense.)
General characteristics	11	(Loaf small.)

No. 3.—From Indian average hard white Wheat.

1. *System.*—Grinding under millstones.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	141·0 „	(High.)
Yield of bread when cold	370·5 „	(Very high.)
Percentage of bread to flour	132·4	(High.)
Percentage of water to flour	50·3	(Ditto.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	6	
Colour, interior	7	
Flavour	7	
Texture	10	(More elastic than Nos. 1 and 2.)
General characteristics	7	(Loaf small.)

2. *System.*—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	149·6 „	(Very high.)
Yield of bread when cold	365· „	(High.)
Percentage of bread to flour	130·3	(Ditto.)
Percentage of water to flour	53·4	(Very high.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	10	
Colour, interior	9	
Flavour	9	
Texture	10	(More elastic than Nos. 1 and 2.)
General characteristics	9	(Loaf small.)

No. 4.—From Indian average hard red Wheat.

1. *System.*—Grinding under millstones.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water used	145·2 „	(High.)
Yield of bread when cold	376·6 „	(Exceptionally high.)
Percentage of bread to flour	134·5	(Ditto.)
Percentage of water to flour	51·8	(High.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	5	
Colour, interior	7	
Flavour	7	
Texture	10	(More elastic than Nos. 1 and 2.)
General characteristics	6	

2.—*System.*—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	147·4 „	(Very high.)
Yield of bread when cold	365·0 „	(High.)
Percentage of bread to flour	130·3	(Ditto.)
Percentage of water to flour	52·2	(Very high.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	9	
Colour, interior	9	
Flavour	8	
Texture	10	(More elastic than Nos. 1 and 2.)
General characteristics	8	(Loaf small.)

No. 5.—From English Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	130·0 „	(Rather low.)
Yield of bread when cold	352·0 „	(Ditto.)
Percentage of bread to flour	125·7	(Ditto.)
Percentage of water to flour	46·4	(Ditto.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	13	(Good.)
Colour, interior	12	(Ditto.)
Flavour	13	(Very good.)
Texture	10	(Silky and good.)
General characteristics	10	(Loaf medium. Bloom not equal to best English after good harvest.)

No. 6.—From Australian Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	134·2 „	
Yield of bread when cold	355·4 „	
Percentage of bread to flour	126·9	(Medium.)
Percentage of water to flour	48·0	(Ditto.)

Taking 10 as standard of fair average London bread,—

Colour, exterior	12	
Colour, interior	12	
Flavour	12	
Texture	10	(Good.)
General characteristics	11	(Medium in size.)

No. 7.—From New Zealand Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	132·0 „	
Yield of bread when cold	349·0 „	
Percentage of bread to flour	124·6	
Percentage of water to flour	47·1	

Taking 10 as standard of fair average London bread,—

Colour, exterior	12	(Very good.)
Colour interior	12	(Ditto.)
Flavour	12	(Ditto.)
Texture	9	(Rather weak.)
General characteristics	10	(Loaf medium in size.)

No. 8.—From Californian Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	136·8 „	
Yield of bread when cold	364·0 „	
Percentage of bread to flour	130·0	
Percentage of water to flour	48·9	

Taking 10 as standard of fair average London bread,—

Colour, exterior	12	(Very good.)
Colour, interior	12	(Ditto.)
Flavour	12	(Ditto.)
Texture	9	(Rather weak.)
General characteristics	10	(Loaf medium in size.)

No. 9.—From American winter Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	130 „	
Yield of bread when cold	346 „	
Percentage of bread to flour	123·5	
Percentage of water to flour	46·4	

Taking 10 as standard of fair average London bread,—

Colour, exterior	13	(Very good.)
Colour, interior	12	(Ditto.)
Flavour	12	(Ditto.)
Texture	10	(Good.)
General characteristics	11	(Loaf medium in size.)

No. 10.—From American spring Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	130 „	
Yield of bread when cold	354 „	(Good average.)
Percentage of bread to flour	126·4	
Percentage of water to flour	46·4	

Taking 10 as standard of fair average London bread,—

Colour, exterior	8	(Too red.)
Colour, interior	10	
Flavour	10	
Texture	12	(Very good, elastic.)
General characteristics	9	(Loaf lofty.)

No. 11.—From Russian Saxonska Wheat.

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	130 „	
Yield of bread when cold	356 „	(Good average.)
Percentage of bread to flour	127·1	
Percentage of water to flour	46·4	

Taking 10 as standard of fair average London bread,—

Colour, exterior	8	(Too red.)
Colour, interior	9	
Flavour	9	
Texture	13	(Very good, elastic.)
General characteristics	9	(Loaf very lofty.)

No 12.—*From Russian hard Taganrog Wheat.*

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	145·4 „	
Yield of bread when cold	354·5 „	
Percentage of bread to flour	126·6	
Percentage of water to flour	51·9	
Taking 10 as standard of fair average London bread,—		
Colour, exterior	10	(With fine bloom.)
Colour, interior	11	(Ditto.)
Flavour	9	
Texture	12	(Very good, elastic.)
General characteristics	9	(Fair loaf, but smaller than expected.)

No 13.—*From Egyptian* (*Buhi*) *Wheat.*

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	136·8 „	
Yield of bread when cold	362·0 „	
Percentage of bread to flour	129·3	
Percentage of water to flour	48·9	
Taking 10 as standard of fair average London bread,—		
Colour, exterior	7	(Very inferior.)
Colour, interior	6	(Ditto.)
Flavour	6	(Ditto.)
Texture	7	(Ditto.)
General characteristics	5	(Loaf very small and heavy, possessed no good points.)

No. 14.—*From Egyptian* (*Saida*) *Wheat.*

System.—Crushing between rollers.

Flour used	280 lbs.	
French yeast	1 „	
Liquid potato ferment	30 „	
Salt	3½ „	
Water	144·4 „	
Yield of bread when cold	358·0 „	
Percentage of bread to flour	127·7	
Percentage of water to flour	51·6	
Taking 10 as standard of fair average London bread,—		
Colour, exterior	6	(Very inferior.)
Colour, interior	4	(Ditto.)
Flavour	4	(Ditto.)
Texture	6	(Ditto.)
General characteristics	4	(Loaf small and heavy, and a degree worse than from the Buhi wheat, Lot 13.)

SYNOPSIS.

The Flours and Breads.

Results obtained in converting the Flours into Bread.

Note.—Of Lots 1, 2, 3, 4, Indian Wheats, the stone flours and roller flours were made into Bread. Of Nos. 5 to 14 inclusive the roller flours only were made into Bread.
Figures in Roman.—System: Grinding under millstones. Figures in *Italics*.—System: Crushing between rollers.

No.	Wheat.	Quantities used.					Yield of Bread when cold.	Percentages.		Colour, Taste, and Texture. (Taking 10 as the standard of fair average quality of London Households Bread made from London Flour, Households and Whites in equal proportions.)					Remarks.
		Flour.	French Yeast.	Liquid Potato Ferment.	Salt.	Water.		Per centage of Bread to Flour.	Per-centage of Water to Flour.	Colour, exterior.	Colour, interior.	Flavour.	Texture.	General Characteristics.	
		Lbs.	Lb.	Lbs.	Lbs.	Lbs.	Lbs.								
1	Indian (fine soft white) -	280	1	30	3½	141·4	364·0	130·0	50·5	10	11	7	8	11	Loaf small and rather dense.
	„ „ „ -	*280*	*1*	*30*	*3½*	*149·6*	*367·5*	*131·2*	*53·4*	*13*	*13*	*9*	*9*	*12*	*Ditto.*
2	„ (superior soft white)	280	1	30	3½	141·6	372·0	133·0	50·6	8	10	7	9	10	Ditto.
	„ „ „ -	*280*	*1*	*30*	*3½*	*148·0*	*362·0*	*129·3*	*52·3*	*12*	*13*	*9*	*10*	*11*	*Ditto.*
3	„ (average hard white)	280	1	30	3½	141·0	370·5	132·4	50·8	6	7	7	10	7	Ditto; texture more elastic.
	„ „ „ -	*280*	*1*	*30*	*3½*	*149·6*	*365·0*	*130·3*	*53·4*	*10*	*9*	*9*	*10*	*9*	*Ditto, ditto.*
4	„ (average hard red)	280	1	30	3½	145·2	376·6	134·5	51·8	5	7	7	10	6	Ditto; too ricey.
	„ „ „ -	*280*	*1*	*30*	*3½*	*147·4*	*365·0*	*130·3*	*52·2*	*9*	*9*	*8*	*10*	*8*	*Ditto, ditto.*
5	English - -	*280*	*1*	*30*	*3½*	*130·0*	*352·0*	*125·7*	*46·4*	*13*	*12*	*13*	*10*	*10*	*Loaf medium. Bloom not equal to best English after good harvest. Flavour very good. Fine silky texture.*
6	Australian - - -	*280*	*1*	*30*	*3½*	*134·2*	*355·4*	*126·9*	*48·0*	*12*	*12*	*12*	*10*	*11*	*Loaf medium size. Texture good; silky.*
7	New Zealand - -	*280*	*1*	*30*	*3½*	*132·0*	*349·0*	*124·6*	*47·1*	*12*	*12*	*12*	*9*	*10*	*Loaf medium size. Texture little weak. Dough of putty nature.*
8	California - -	*280*	*1*	*30*	*3½*	*136·8*	*364·0*	*130·0*	*48·9*	*12*	*12*	*12*	*9*	*10*	*Loaf medium in size. Texture a little weak. Crust too pale.*
9	American (winter) -	*280*	*1*	*30*	*3½*	*130·0*	*346·0*	*123·5*	*46·4*	*13*	*12*	*12*	*10*	*11*	*Loaf medium in size. Texture good.*
10	„ (spring) -	*280*	*1*	*30*	*3½*	*130·0*	*354·0*	*126·4*	*46·4*	*8*	*10*	*10*	*12*	*9*	*Loaf lofty. Elastic texture. Handles kindly.*
11	Russian (Saxonska) -	*280*	*1*	*30*	*3½*	*130·0*	*356·0*	*127·1*	*46·4*	*8*	*9*	*9*	*13*	*9*	*Loaf very lofty. Very elastic texture; so strong operatives complained required too much strength in handling it.*
12	„ (hard Taganrog)	*280*	*1*	*30*	*3½*	*145·4*	*354·5*	*126·6*	*51·9*	*10*	*11*	*9*	*12*	*9*	*Loaf lofty. Fine bloom. Texture good. Red crust.*
13	Egyptian (Buhi) - -	*280*	*1*	*30*	*3½*	*136·8*	*362·0*	*129·3*	*48·9*	*7*	*6*	*6*	*7*	*5*	*Loaf possessed no good points.*
14	„ (Saida) - -	*280*	*1*	*30*	*3½*	*144·4*	*358·0*	*127·7*	*51·6*	*6*	*4*	*4*	*6*	*4*	*Ditto; a degree lower than above.*

NOTES.

The Evaporation and Loss in milling.—The percentages under this heading, it will be noticed, vary considerably from—

No. 11, Russian Saxonska,	stones	0·7
	rollers	0·2 to
No. 13, Egyptian—Buhi,	stones	5·5
	rollers	5·4

These variations must not be attributed chiefly to the differences in qualities of the wheats, as they arise mainly from the waste and loss that is inseparable from working small quantities on a practical scale; about ten quarters of each wheat was operated upon in these experimental workings, whereas in ordinary milling a "grist" will run from one thousand to several thousand quarters. This will be readily understood, when it is borne in mind that, after the working of each separate wheat by either process, the stones or rollers, hoppers, elevators, dressing silks, &c., have to be swept out, and it is impossible to avoid some waste from this cause. In milling operations it is found there is a larger loss, &c., "unaccounted for" on inferior wheats than upon good wheats, but it does not exceed a total of 1 to 2 per cent. For practical purposes, the items Evaporation and Loss should be taken as obtained by competent millers, viz.:—

From stones	1 to 2 per cent.
From rollers	1 to 3 per cent.

according to the qualities of the wheats.

Water used in Bread making.—The differences in the quantities of water required by each of the flours from Indian wheats per 280 lbs. flour in making them into bread (ranging from 149·6 lbs. to 141·0 lbs. water) is partly accounted for by the fact of somewhat similar variations in the water absorbed in rendering the wheats mellow for milling.

Weight per bushel of Wheats.—These experimental workings have brought to light a fact well worth noting, viz., that the rule so generally held amongst wheat sellers and buyers, and thought to be without an exception, that the greater the weight of a bushel of wheat so much higher must it rank as a flour yielder, and consequently in value, must now be regarded as true only within a strict limit. A high standard of weight for any given cubical measurement is, no doubt, a good criterion as to dryness of condition and soundness of the grain, for any dampness in grain causes it to weigh *lighter* per bushel or quarter of measurement instead of heavier (a fact which will surprise the uninitiated). But experienced parties will study with interest the three columns in the synopsis of the wheats showing "weight of 100 separate grains" of each wheat, "weight per bushel," and "yield of flour." Taking equal weights of the four Indian wheats, it will be found that No. 3, weighing 60 lbs. per bushel, yielded more flour than No. 1, weighing 64 lbs.; also, that No. 4, weighing 60 lbs. per bushel, yielded more flour than No. 2, weighing 62¾ lbs. The reason of this is evident. The four wheats were equally and perfectly dry, and probably would have weighed the same per bushel had the size and shape of the grains of each wheat been the same, but they differ widely in this respect, Nos. 1 and 2 being medium or small, and Nos. 3 and 4 long and arched. Hence the latter will not fill into a measure as closely as the former, leaving larger spaces unoccupied, and causing any given measure to weigh less in consequence. The old rule holds good for wheats the grains of which in size and shape are similar, but it will only mislead if applied to Indian wheats like Nos. 3 and 4. It was, doubtless, adopted at a period when it was the custom for all wheats to be sold by measure, and for sales by measure it is still a correct guide, but as sales are now made by weight rather than by measure, the rule can only safely be applied within the limits indicated.

After a careful examination of the wheats, of the flours and offals, of the bread obtained from the flours, and the records of the workings of each process, we have further to report:—

The four lots of Indian wheats were delivered to us, packed in the ordinary gunny bags, and all in good condition. None of them were sea damaged, nor had they suffered in any way from storage in the ship.

We examined the wheats, and found them to be good representative samples of—

No. I. Indian fine soft white.
No. II. Indian superior soft red.
No. III. Indian average hard white.
No. IV. Indian average hard red.

but were, with the exception of No. 3, much cleaner and freer from impurities than these wheats generally are.

The leading characteristics of these wheats, details of which are in the tabulated statement, are as follows:—

The fine soft white (*Lot* 1).—Grains white, medium sized, and regular; fairly mellow; skin thin; handled exceedingly well; weight per bushel, 64 lbs., which is only equalled by specially fine samples of any wheat. Clean and free from seeds; contained 2 per cent. of wevilled grains.

Results of the milling and bakings prove it is an exceedingly good and useful wheat; the flour being great in quantity, of pure white colour and superior bloom, and with a slight beany flavour. It is more suitable for markets requiring *white* flours rather than strength, owing to its containing an exceptionally low percentage of gluten. The yield of bread from it is very large.

Superior soft red (*Lot* 2).—Grains dull light-brown, with about 5 per cent. white wheat. In size, half medium and half small; semi-hard; skin thin; handled very well; weight per bushel, $62\frac{3}{4}$ lbs., which is only reached by fine wheats. Clean and free from seeds; contained only a trace of weevil.

Results of the milling and bakings prove it is a good and useful wheat; the flour being great in quantity and of medium colour and strength, with a slight beany flavour, and containing an average of gluten. Suitable for markets requiring flours of medium strength and colour. The yield of bread is exceptionally large.

Average hard white (*Lot* 3).—Grains light yellow and semi-transparent, with a little hard red; skin thin; in shape long and arched. The wheat itself was clean, but intermixed there was about 3 per cent. hard dry bits of mud (which spoiled the handling), otherwise free from admixture. Weight, 60 lbs. per bushel. Weevils only a trace.

Results of the milling and bakings prove it is a useful wheat for markets requiring strength; flavour, beany; the gluten (by water test) averaging 12 per cent. This wheat (and No. 4) are probably unsurpassed by any other wheats in the world as regards the quantity of flour yielded. In colour, medium. Specially useful for mixing with very damp English wheats to bring them into condition for milling. It is also a profitable wheat for millers, owing to its requiring 8·4 per cent. water to render it sufficiently mellow for use.

To this wheat, and to the Indian average hard red (Lot 4), must be awarded the distinction of *producing more bread than any other flour*, making it a "baker's" flour as well as a "miller's." The yield of bread is exceptionally large.

Average hard red (*Lot* 4).—Grains very large and coarse, long arched and pointed; in colour dull brown, and semi-transparent, with an admixture of 10 per cent. fine soft white; skin thin; handles well; contains a little gram, seed, linseed, and barley. Weight, $61\frac{1}{4}$ lbs. per bushel. Weevils only a trace.

Results of the milling and bakings prove it produces a common and dry strong flour, in almost unequalled quantity. In colour, inferior. A profitable wheat for millers, as it takes 7·6 per cent. water to render it sufficiently mellow for use. The yield of bread is exceptionally large, making it a "baker's" flour as well as a "miller's." (See remarks on Lot 3).

For characteristics and particulars of the other wheats and flours obtained from them, we beg to refer back to the tabulated statements, and need here only further remark respecting them.

No. 5, English.—The yield was poor, undoubtedly owing to these wheats this season being in poor condition, and colour of flour not equal to that from this wheat when in prime condition.

No. 6, *Australian, and No.* 7, *New Zealand.*—High yields. Colour and bloom of flours superior, and other characteristics very similar, except that Australian is decidedly stronger.

No. 8, *California.*—These wheats would be improved if the small quantity of barley and oats they so frequently contain could be kept out, which cannot be entirely removed by any separating machines, as they slightly depreciate the flour. Whilst below Australian and New Zealand in yield and strength (the former arising from its somewhat thicker skin), perhaps in the special points of colour and bloom this flour, and that from American red winters (No. 9), are unequalled.

No. 9, *American red winter.*—The same remarks as on Lot. 8 as to yield and quality of the flour.

No. 10, *American spring.*—Medium yield, arising from thickness of the skin, and the cockle and the buckwheat present. The flour is of good colour and superior strength.

No. 11, *Russian, Saxonska.*—Medium yield of flour, good in colour, and in strength quite unequalled. An invaluable wheat for mixing with weaker ones to add strength to the flour. Of gluten it contains (by the water test) 22·1 per cent. (dry), or double of that contained in the English lot.

No. 12, *Russian, Taganrog.*—Good yield, colour of flour good, with much yellow bloom, and for strength ranks next to Saxonska (No. 11).

No. 13 *Egyptian, Buhi.*—Ranks only one degree above Saida (Lot. 14).

No. 14, *Egyptian, Saida.*—Deservedly ranks as the poorest wheat in the market; possesses no good qualities, and is not nearly worth its price.

The two Systems of Milling.

That of *grinding under millstones* has been in operation from time immemorial, and with but slight improvements, those of recent years relating chiefly to the dress or separation of the offals from the flour by the employment of cylinders lined with silk, instead of wire, within the dressing machines. This system produces flour of one "run" or quality, and does not offer facilities for the production of flours of high, medium, and low grades from the same wheat. Unless care is taken in the grinding to keep the stones sufficiently high, the flour is apt to be "dead" or "killed," that is, to lack anything approaching to granular character, owing to the stones having been employed too close together. On the other hand, if the stones are worked too "high," a loss results from all of the flour not being removed from the bran. It is inseparable from this grinding system that some of the outer skin or bran is also torn or ground into flour, so preventing the attainment of perfection of colour. It is well adapted, however, for the production of common ordinary flours, for, as will readily be seen, it must produce a *greater quantity* of flour than a system which more thoroughly separates the offals.

By the roller system flour is produced by flattening or squeezing the grain through a series of rollers, as distinguished from the tearing or grinding of millstones. The wheat is first cracked through a first set of rolls and its sieve, so separating a small quantity of flour and dirt, the latter being liberated out of the crease of the wheat, and is not removable by any system of brushing or blowing. It is important to get rid of this impurity at the initial step of the process, as it then does not get incorporated with the subsequent flours. The cracked and purified wheat is then passed on through other sets of rolls and sieves, and rendered into middlings and flour. From these middlings the higher grades of flour are made; they are first freed from all light particles of the skin by being passed through "purifiers," and then through several successive sets of rolls and silks, each set yielding flour of a different grade. Each grade may be kept separate, or caused to run together into a mixing worm and so become one run of flour. (The wheats operated upon by this system in these experimental workings were so rendered into flour of one run or quality.) A leading feature in this system is that the germ of the wheat, in which lies the chief portion of the colouring matter of the grain, is not torn or ground into flour as it is by the system of

grinding under stones, but the action of the rollers is to squeeze or flatten it, and, from its soft and oleaginous nature, to increase its size, so rendering its separation from the flour easy. The outer skin or bran is also freed from its adhering flour by the same pressure. But, inasmuch as hardly any of the bran is crushed into flour, the yield of offals must be larger than from the grinding system. The advantages of the system are, less liability to "kill" or destroy the granular nature of the flour, the removal of the dirt found in the creases of the wheat, and the separation of the germ, so rendering the attainment possible of a high standard in the character, colour and bloom of the flour. It is attended with a slightly increased yield of offals, which of course means the quantity of wheat required to produce a sack of flour must be proportionately increased; as a rough average, say 400 lbs. wheat for rollers against 380 lbs. for stones. Offals of very similar quality are produced by both systems, viz., coarse middlings, pollard, and bran, except that the bran from the rollers is smaller than from stones, and is consequently slightly lowered in value, say about 10*s.* per ton. The percentages of offals yielded by each system are given in the tabulated returns.

In these experimental workings the meshes of the silks through which the flours were dressed were as follows:—

In the grinding process	-	-	Silks No. 12.
„ roller „	-	-	„ „ 13 (or one shade finer).

The Offals.—This is a subject of minor importance as compared with the yields and qualities of flour and bread, and it is only needful to state that, of the offals included in these returns, the middlings from both systems of milling were worked down to the quality known on the Mark Lane market as "coarse mids., fair average," the bran to "bran from stones" and "bran from rollers," and the pollard to "pollard, fair average."

Gluten in bread.—From an economical standpoint it may be said the nutrition of bread mainly depends upon the gluten, or in other words, the nitrogenous or albuminous compounds or flesh formers, contained in the flour from which it is produced. The starch would be equally important if it could not be obtained from other sources in as suitable a form at a much cheaper rate—as in rice, Indian corn and potatoes. But its gluten is not obtainable from other sources, of equal quality and flavour. Hence its special value as a constituent of wheat. Further, upon the gluten in flour depends the elasticity of the texture of the bread, and consequent freedom from density or heaviness. It is generally believed that upon the percentage of gluten in flour depends the *yield* of bread that may be obtained from it, as illustrated by the Hungarian flours, which are almost unequalled for yield of bread, and rank high in gluten, but this is erroneous, as proved by the experimental workings now under review. It will be found that the flours high in gluten do not produce the most bread, unless, at the same time, they possess a high degree of *dryness*, for it is upon the *dryness* of a flour that the yield of bread mainly depends, and not upon the gluten. The two lots of flour from Russian wheats (Nos. 11 and 12) are those which are highess in gluten, yet they do not yield as much bread as any of the four Indian wheats (Nos. 1 to 4), and the difference in yield from the latter would have been still further increased had they not been previously mellowed with water, as noted, before milling; confirming it is the dryness of a flour that determines the yield of bread.

Another erroneous idea is, that upon the quantity of gluten present depends the height or loftiness of the bread. This would be correct, provided the fermentation of the dough were in all cases carried to a precise degree; but it varies widely, and it will be found the loftiness or height of the bread depends chiefly upon a high degree of fermentation, provided it be not carried to great excess, rather than upon the gluten. This is illustrated by the bread consumed in the London district, which is made from flours rich in gluten, yet is not so high or lofty as the bread consumed in some other districts, which is produced from flours containing much less gluten, the popular taste in London demanding strength, nutrition, and then fair colour, whereas, in the districts referred to, a high degree of whiteness is demanded before nutrition.

The four Indian Wheats.

In addition to the particulars contained in the foregoing returns, we have to report that to any one experienced in the requirements of the wheat and flour markets of the United Kingdom and, indeed, of most other countries, it will be evident there is no probability of these Indian wheats coming into demand for manufacture into flour *without a liberal admixture* of other wheats. They all possess in a marked degree

the same characteristics of great dryness, and a distinct beany and almost aromatic flavour, inseparable from wheats grown in the climates and soils of the tropics. Also the flours are ricey, the texture of the breads is too close, and the crust is hard and brittle. But these characteristics do not detract from their usefulness in any important degree. As is well known a miller cannot show skill in his craft to greater advantage or profit than that with which he selects his wheats, and mixes his grists, so as to produce to best advantage a flour from which bread can be made of the colour, bloom, strength, and flavour desired, and with all a good yield.

We pronounce them to be exceedingly useful wheats, in fact hardly equalled for what is deficient and wanting in the English markets by any other wheats. Their chief characteristics are just those in which the wheats grown in our variable climate are most deficient. Their great dryness and soundness renders them invaluable for admixture with English wheats that are in any degree out of condition through moisture, and the great proportions of the wheat harvested here have been in that condition for some years past, a condition that must prevail in all other than that of wheats harvested and stored during fine and favourable weather; and this the English farmer knows, greatly to his cost, is a state of climate that is by a long way the exception rather than the rule. Added to their dryness, the thinness of the skins of these wheats and consequent greatness of the yield of flour, must always place them in the front rank as a "miller's" wheat, whenever they are handled with reasonable intelligence and skill.

Such unprecedented yields of flour, as shown by these wheats, ranging (by ordinary grinding) from 77·46 to 80·52 per cent: against English 65·2 and American spring 72·2, speaks volumes in their favour, and their value is still further increased by another point of merit of almost equal importance, viz., a larger percentage of bread may be obtained than from any other of the flours included in this review.

That, for the best of these Indian wheats (the fine soft white), on the day they were valued on Mark Lane Market, a price was offered as high as that for American winters, New Zealand or English (see list of values in synopsis), proves that the great value of the Indian wheats is becoming recognised here, a knowledge that will ere long extend to all our markets. The other lots of Indian (Nos. 2, 3, and 4) were lower in value to the extent of 4*s.* to 5*s.* per quarter, as might almost have been expected from the difference in colour and other characteristics; still, as these latter wheats become better known here, this difference in price will be somewhat lessened. Their beany flavour is not a serious obstacle, as fair average deliveries, when well cleaned and properly dealt with, can be employed in the proportion of 25 per cent. to 50 per cent. along with home-grown or other wheats, such as Americans, possessing a fine sweet, milky, or nutty flavour.

Glancing at all the facts here elaborated, it is evident that these wheats afford a larger margin of profit both to the miller and baker than any other.

We venture to record a conviction we have long held, strongly emphasized by the results of these experimental workings, of the measureless importance of the great resources of the Indian empire being developed to the utmost in producing wheat for this country. Farmers here are finding that to live they must produce beef and mutton rather than grain, hence the greater need of resources of supply under our own control.

It is evident such a conviction is common to the members of your Honourable Council, as testified by their unceasing efforts in this direction. And we desire heartily to congratulate them upon the important fruits arising from their labours. The character and general excellence of the Indian wheats are improving with the deliveries of each successive season. The Indian wheats now specially under review were delivered to us in excellent condition (see details) with freedom from dirt (except Lot No. 3), barley, gram, and other impurities, also with a freedom from weevil, rarely equalled by Indian wheats, except the prime parcels of the past season, and there is no doubt an outlet in this country and the European continent for unlimited quantities at prices that shall prove remunerative to all parties concerned, either in their growth, transportation, or conversion into flour and bread.

15th December 1882.
10, Mark Lane, London,

We have, &c.,
McDougall Bros.

LONDON: Printed by Eyre and Spottiswoode,
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For Her Majesty's Stationery Office.

INDIA (STATE PRISONERS).

RETURN

(Pursuant to an Address of the House of Lords, dated 12th April 1883,)

ALL STATE PRISONERS IN INDIA AND BURMAH, GIVING THE DATE OF THEIR IMPRISONMENT, THE GROUNDS OF THEIR IMPRISONMENT, AND THE AMOUNT OF THEIR MONTHLY ALLOWANCES.

India Office,
26th April 1883.

J. K. CROSS,
Under Secretary of State for India.

(Lord Stanley of Alderley.)

Ordered to be printed 26th April 1883.

RETURN OF STATE PRISONERS IN

Serial No.	Name.	Authority for Detention.	Cause of Detention.
1	Prince Jiwan Bakht - -	Regulation III. of 1818 -	Rebellion during the mutiny, being member of the Royal family of Delhi.
2	Zinat Mahal - - - -	Do. - -	Do. do. -
3	Shah Abbass - -	Do. - -	Do. do. -
4	Mirza Nizam Shah - -	Letter to Punjab Government, No. 3185, dated 27th May 1859.	Do. do.
5	Mirza Torab Shah - -	Do. do. -	Do. do. -
6	Mirza Masal-ud-din - - -	Do. do. -	Do. do. -
7	Mirza Tahi-ud-din - -	Do. do. -	Do. do. -
8	Mirza Khoda Buksh - - -	Do. do. -	Do. do. -
9	Mirza Altak Ashraf - -	Letter to Agent, Governor-General, Central India, No. 650, dated 18th February 1860.	Do. do. -
10	Mirza Ali Kadir - - -	Letter to Commissioner, Tenasserim and Martaban Provinces, No. 5540, dated 25th September 1861.	Do. do. -
11	Kuchak Sultan - - -	Letter to Punjab Government, No. 378, dated 6th May 1865.	Do. do. -
12	Kunwar Narpat Singh - -	Regulation III. of 1818 -	Rebellion against the Datia Government, and thereby causing disturbances in Bundelkhand.
13	Surandhar Sahi - - -	Do. - -	Creating disturbances in the district of Sambhalpur in the Central Provinces.
14	Udant Sahi - - - -	Do. - -	Do. do. -
15	Khagesar Das - - -	Do. - -	Do. do. -
16	Kowul Singh - - - -	Do. - -	Do. do.
17	Hakim Muhammad Sarwar Shah	Do. - -	Complicity in the murder of the Lawa Chief and his followers.
18	Kanhai Singh - - -	Do. -	Attempt to seize the Manipur Government, and complicity in the Lushai raids into Cachar and Sylhet.
19	Aman Singh - - -	Do. - -	Intrigues in Bundelkhand in connexion with a conspiracy for which certain of their relations were sentenced to imprisonment for life.
20	Ram Kaur Nunhai - -		
21	Jangjit Singh - - -		
22	Rur Singh - - - -	Do. - -	Complicity in the Kuka rebellion
23	Muluk Singh - - -	Do. - -	Do. do. -

BRITISH INDIA AND BURMAH.

Place and Nature of Detention.	Date of commencement of Detention.	Term of Detention.	Remarks.
Rangoon, under surveillance -	13th November 1858 -	For life.	
Do. - -	Do. - -	Do.	
Do. - -	Do. - -	Do.	
Moulmein, under surveillance -	27th May 1859 - -	Do.	
Do. - -	Do. -	Do.	
Do. - -	Do. - -	Do.	
Do. - -	Do. - -	Do.	
Do. - -	Do. - -	Do.	
Swaygyin, under surveillance -	18th February 1860 -	Do.	
Do. - -	25th September 1861 -	Do.	
Rangoon, under surveillance -	6th May 1865 - -	Do.	
Benares, at large under the supervision of the Governor-General's Agent.	19th September 1862 -	Do.	
Asirgarh, under a military guard, in quarters specially provided for them, with liberty to move about the fortress, singly, under escort of men of the guard.	8th June 1865 - -	During the pleasure of Government.	
	Do. - -	Do.	
	Do. - -	Do.	
	25th October 1866 -	Do.	
Chunar city, on parole - -	27th January 1868 -	Do.	
Sylhet, under surveillance -	6th February 1871 -	Do. -	This man was recently given the option of returning free to Manipur; but he preferred to stay under surveillance at Sylhet.
Lahore, under surveillance -	18th February 1871 -	Do.	
Fortress of Asirgarh; under moderate restraint.	22nd January 1872 -	Do.	
Do. - -	Do. - -	Do.	

RETURN OF STATE PRISONERS IN

Serial No.	Name.	Authority for Detention.	Cause of Detention.
24	Ram Singh	Regulation III. of 1818	Complicity in the Kuka rebellion
25	Lakka Singh	Do.	Do. do.
26	Brahma Singh	Do.	Do. do.
27	Man Singh	Do.	Do. do.
28	Hukma Singh	Do.	Do. do.
29	Kahu Singh	Do.	Do. do.
30	Mounglat	Do.	Making disturbances in British Burmah in connexion with rebellion against the Burmese Government.
31	Narsu	Do.	Complicity in the attempt to poison Colonel Phayre, Resident at Baroda.
32	Selim	Do.	Do. do.
33	Sada Sheo Rao	Do.	Sedition against the Government of Baroda.
34	Narendra Bikram Sah	Do.	Implication in the recent Nipal conspiracy.
35	Bambir Bikram	Do.	Do. do.
36	Saiyad Hamid	Madras Regulation II. of 1819	Connexion with the Moplah disturbances.
37	Chengat Poker	Do.	Do. do.
38	Kadangatil Hydroo	Do.	Do. do.
39	Chandra Karan Moidhin Kutty	Do.	Do. do.
40	Kandapady Mammad	Do.	Do. do.
41	K. Kundhi Moidu	Do.	Do. do.
42	Parapravan Andras	Do.	Do. do.
43	Ayyarali Kunhalli	Do.	Do. do.
44	Ayyarali Moidu	Do.	Do. do.
45	Chambar Pulakkal Ahmed Kutti	Do.	Do. do.
46	Sultan Hussein bin Ahmed	Bombay Regulation XXV. of 1827.	Complicity in the murder of his brother Haidera-bin-Ahmed, Sultan of the Fadhli tribe, and rebellion against the young Chief who succeeded.
47	Sheikh Muhammad bin Khalifa	Do.	Causing disturbances in Bahrein

BRITISH INDIA AND BURMAH—*continued.*

Place and Nature of Detention.	Date of commencement of Detention.	Term of Detention.	REMARKS.
Mergui, in confinement -	22nd January 1872 -	During the pleasure of Government.	
Moulmein, confined in the Kyouktan Jail.	Do. - -	Do.	
Do. - -	Do. - -	Do.	
Chunar Fort, in the State Prison	Do. - -	Do.	
Do. - -	Do. - -	Do.	
Do. - -	Do. - -	Do.	
Cannanore, under surveillance -	August 1873 - -	Do.	
Rangoon Central Jail - -	20th May 1875 - -	Do.	
Moulmein Central Jail - -	Do. - -	Do.	
Benares, under surveillance -	2nd January 1876 - -	Do.	
Ootacamund, under surveillance -	1st May 1882 - -	Do. - -	These two men will not be detained for more than five years.
Do. do. -	Do. - -	Do. -	
Masulipatam, under police surveillance.	10th March 1872 - -	Do.	
Rajamundry, at large under surveillance.	26th September 1873 -	Do.	
Do. do. -	Do. - -	Do.	
Do. do. -	Do. - -	Do.	
Do. do. -	Do. - -	Do.	
Salem Central Jail - -	16th July 1879 - -	Do.	
Coimbatore Central Jail - -	20th September 1880 -	Do.	
Guntoor District Jail - -	Do. - -	Do.	
Bellary District Jail - - -	Do. - -	Do.	
Chingleput District Jail - -	Do. - -	Do.	
Ahmednuggur Fort, under moderate restraint.	6th March 1879 - -	Do.	
Aden, at large under surveillance	27th September 1880 -	Do.	

INDIA (STATE PRISONERS).

RETURN

(Pursuant to an Address of the House of Lords, dated 12th April 1883,)

OF

All State Prisoners in India and Burmah, giving the Date of their Imprisonment, the Grounds of their Imprisonment, and the Amount of their Monthly Allowances.

(*Lord Stanley of Alderley.*)

Ordered to be printed 26th April 1883.

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INDIA (STATE PRISONERS).

FURTHER RETURN

(Pursuant to an Address of the House of Lords, dated 12th April 1883,)

OF

All State Prisoners in India and Burmah, giving the Date of their Imprisonment, the Grounds of their Imprisonment, and the Amount of their Monthly Allowances (in continuation of No. 48).

India Office,
10th August 1883.

J. K. CROSS,
Under Secretary of State for India.

(The Lord Stanley of Alderley.)

Ordered to be printed 10th August 1883.

SUPPLEMENTARY RETURN OF STATE PRISONERS

Serial No.	Name.	Authority for Detention.	Cause of Detention.
1	Gurcharan Singh - -	Regulation III. of 1818 -	Kuka intrigues - - -
2	Matin Khan - - -	Do. - -	Being ringleaders in the raids on Touk which rendered the despatch of a primitive expedition against the Mahsud Wazeri tribe necessary in 1881
3	Umar Khan - - -	Do. - -	
4	Boyak Khan - - -	Do. - -	
5	Azmat Khan - - -	Do. - -	
6	Mashak Khan - - -	Do. - -	
7	Mir Jam Ali Khan - -	Do. - -	Rebellion against his father the Jam of Lus Beyla.

IN BRITISH INDIA AND BURMAH.

	Place and Nature of Detention.	Date of commencement of Detention.	Term of Detention.	Remarks.
	Multan - - -	23rd May 1881 - -	During the pleasure of Government.	
	Lahore - - - - -	24th April 1882 - -	Do.	
	Jhelum - - -	28th October 1882 -	Do.	

FURTHER RETURN

(Pursuant to an Address of the House of Lords, dated 12th April 1883.)

OF

All STATE PRISONERS in INDIA and BURMAH, giving the DATE of their IMPRISONMENT, the GROUNDS of their IMPRISONMENT, and the AMOUNT of their MONTHLY ALLOWANCES (in continuation of No. 48).

(*The Lord Stanley of Alderley.*)

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(185.)

BURMAH (1883).

PAPERS

RELATING TO

RECENT NEGOTIATIONS

BETWEEN THE

GOVERNMENTS OF INDIA AND BURMAH.

Presented to both Houses of Parliament by Command of Her Majesty.

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3	Letter	Government of India (with 9 enclosures.)	Secretary of State	1882. 6 Feb. (No. 14.)	Remonstrance addressed to the Burmese Government in regard to creation of monopolies.	14
4	Telegram	Viceroy	Secretary of State	20 „	Stoppage of monopolies. Burmese Mission to India.	21
5	Despatch	Secretary of State	Government of India	10 March (No. 15.)	Approval of proceedings of the Government of India.	21
6	Telegram (Extract)	Viceroy	Secretary of State	24 June	Proposal for Treaty in Queen's name in addition to that with Government of India.	22
7	Telegram (Extract)	Secretary of State	Viceroy	8 July	Reply to the above	22
8	Letter (Extract)	Government of India (with 19 enclosures.)	Secretary of State	15 Sept. (No. 104.)	Detailed report of negotiations for a new Treaty.	22
9	Despatch (Extract)	Secretary of State	Government of India	17 Nov. (No. 49.)	Reply to the above	57
10	Telegram	Viceroy	Secretary of State	1883 4 Jan.	Proposed rejection of Burmese overtures for new Treaties.	59
11	„	Secretary of State	Viceroy	10 „	Reply to the above	59
12	Letter	Viceroy (with 8 enclosures.)	Secretary of State	13 Feb. (No. 26.)	Details respecting the proposals of the Burmese Government.	59
13	Despatch	Secretary of State	Viceroy	16 March (No. 8.)	Reply to the above	77

CORRESPONDENCE.

No. 1.

No. 125 of 1881.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

To the RIGHT HON. THE MARQUIS OF HARTINGTON, Her Majesty's Secretary of State for India.

MY LORD MARQUIS, Simla, the 2nd October 1881.

WE beg to forward, for the information of Her Majesty's Government, the papers which form the enclosures of this letter. Your Lordship will observe that the Government at Mandalay have lately created monopolies in several of the most important branches of our trade with Upper Burma, and that they are about to extend this system of restriction. These proceedings involve serious injury to commercial interests, and the mercantile community are unanimous in desiring intervention. Moreover the establishment of monopolies is in contravention of our treaty engagements with the Mandalay Government.

2. We believe, however, that under present circumstances Her Majesty's Government would be averse to any measures of a kind which might further tend to embarrass our relations with the Mandalay Government; and though we have every desire to guard the interests of our Burmese commerce, we feel that any precipitation on our part might cause great immediate injury to the trade between Upper and Lower Burma. For the present we have accordingly thought it sufficient to direct the Chief Commissioner of British Burma to address a temperate remonstrance upon the subject to the Minister at Mandalay. We trust that our action in this respect may receive Your Lordship's approval.

We have, &c.

(Signed) RIPON.
" D. M. STEWART.
" W. STOKES.
" RIVERS THOMPSON.
" J. GIBBS.
" E. BARING.
" T. F. WILSON.

Enclosure 1 in No. 1.

4951, dated Rangoon, 18th July 1881.

From G. D. BURGESS, Esq., Officiating Secretary to the Chief Commissioner, British Burma, to SIR A. C. LYALL, K.C.B., Secretary to the Government of India, Foreign Department.

I AM directed to submit that information has recently been received by the Chief Commissioner relative to the establishment or approaching establishment of monopolies of various articles of produce in Upper Burma, especially of salt and cutch. This action of the Burmese Government has already had a disturbing influence upon trade, and is said to have induced several considerable Chinese dealers to withdraw from business in Mandalay. If a regular system of monopolies should be adopted by King Thebaw's Government, the results to our trade with Upper Burma might be serious.

2. In order to leave no means of remedying this state of affairs untried, it has appeared to the Chief Commissioner advisable that a temperate remonstrance should be addressed to the Burmese Government on the subject. I am therefore to submit the accompanying draft of a letter which, if approved by the Government of India, the Chief Commissioner proposes to send to the Foreign Minister at Mandalay.

Enclosure 2 in No. 1.

From G. D. BURGESS, ESQ., Officiating Secretary to the Chief Commissioner, British Burma, to His Excellency the MINISTER FOR FOREIGN AFFAIRS, Mandalay.

I AM directed to bring to the notice of Your Excellency's Government that information has recently reached the Chief Commissioner to the effect that the monopoly in the trade of cotton in the dominions of His Majesty the King of Ava has been disposed of to two natives of Burma in consideration of an annual payment to the Royal Exchequer, and that the monopoly of the trade in salt and in cutch is shortly to be sold in the same manner.

2. In case this information should be well-founded, I am to take occasion to represent, for the consideration of Your Excellency's Government, the great injury which the establishment of such monopolies is calculated to inflict on the trade carried on between Burmese and British territory, the condition of which is now satisfactory and flourishing. The objections to monopolies have been frequently urged; their weight has been admitted by the late King, the predecessor of His Majesty; and they have been more or less recognized in the various treaty arrangements concluded between the two countries. There is reason to fear that, if these objections are now disregarded, and monopolies of the different kinds of produce are created, the commercial and general interests of both the kingdom of Ava and the British dominions in Burma will seriously suffer.

3. Under these circumstances the Chief Commissioner submits for Your Excellency's consideration that monopolies of the trade in cutch, salt, and cotton in His Majesty the King's territories had better not be granted; and that the policy of granting such monopolies, if already partially entertained, might be properly reconsidered at an early date.

Enclosure 3 in No. 1.

Telegram, No. 1796 E. P., dated 10th August 1881.

From Foreign Secretary, Simla, to Chief Commissioner, Rangoon.

Your letter No. 4951, 18th July. Do you regard these monopolies as constituting infringement or material evasion of Treaty 1867?

Enclosure 4 in No. 1.

Telegram, dated 11th August 1881.

From Chief Commissioner, Rangoon, to Foreign Secretary, Simla.

Your message yesterday. I consider the text and scope of Article 1 of Treaty forbids other monopolies save those recited. On this view representations were made to late King and to present King. Creation of monopolies is infringement of Treaty. I do not advocate our cancelling Treaty because of this infringement. Letter follows.

Enclosure 5 in No. 1.

BRITISH BURMA.

Political Department No. 5506 M.P. (Extract.)

From G. D. BURGESS, Esq., C.S., Secretary to the Chief Commissioner, British Burma, to the SECRETARY TO THE GOVERNMENT OF INDIA, Foreign Department.

SIR, Dated Rangoon, 15th August 1881.

IN continuation of former correspondence on the subject of the establishment of monopolies in Upper Burma, I am directed to submit a copy of the correspondence specified in the margin relative to the same matter.

Letter, dated the 26th July 1881, from George J. Swann, Esq., Manager Irrawaddy Flotilla Company, Limited.

Letter No. 5498, dated 13th August 1881, in reply to the same.

Letter, dated the 29th July 1881, from George J. Swann, Esq., Manager Irrawaddy Flotilla Company, Limited, with annexures, being a letter dated the 27th July 1881 from certain Chinese, Native, and other merchants and traders, to the Manager Irrawaddy Flotilla Company, Limited, and extracts from letters of the Agents of the Company in Upper Burma.

Letter, dated the 28th July 1881, from John Connell, Esq., Secretary to the Chamber of Commerce.

Extract from a report made by a Customs Preventive Officer on the Irrawaddy line.

2. It will be observed that the Irrawaddy Flotilla Company, the merchants of Rangoon, and the Chamber of Commerce agree in representing that great injury will be done to trade by the action of the Burmese Government in granting monopolies of cotton, cutch, hides, and other produce. It is urged that the grant of monopolies is in contravention of the treaties which exist between the British Empire and the Kingdom of Ava; and it is desired that the British Government should interfere to put a stop to this state of things, and to induce the Burmese Government to adhere to the terms of the treaties in force. The Irrawaddy Flotilla Company further point out the special loss which they must suffer in the earnings of their fleet, upon which, on the strength of the treaties with Upper Burma, they have expended upwards of half a million sterling.

3. There can be no doubt that there are grounds for the apprehension of the merchants and traders of Rangoon. If a system of monopolies is established in Upper Burma, trade with that country will be seriously injured to the disadvantage, not only of the commercial community, but of the people at large. It is certainly expedient that the Burmese Government should, if possible, be induced to forego the disastrous policy upon which they have entered. I am to submit that, in addition to the letter which the Chief Commissioner has already proposed to address to the Burmese Government, a further letter might be forwarded setting forth the substance of the complaints which have now been made to the local Government, and strongly urging the discontinuance of monopolies.

4. It may be well to mention that a difficulty may perhaps be raised on the point, whether the treaty really furnishes ground for making such representations as are now proposed. The Burmese may perhaps argue that the arrangements made by them for the disposal of cutch, cotton, and other produce are not of the nature of monopolies. Or it may be contended that the restriction imposed on monopolies by Article I. of the treaty ceased with the expiry of ten years from 15th April 1867. The Burmese version of the treaty, which is to be treated as the original, is less clear against monopolies than the English version. But, as yet, in correspondence about monopolies, the Ava Court has never contended that monopolies are permissible by the treaty; nor have they expressed any opinion that the treaty has lapsed. Therefore it seems unnecessary to speculate on their now replying to our representations in such a way.

5. Remains the question whether the proposed representations are likely to be efficacious; whether, if not, any ulterior measures should be taken; and whether, if the Ava Government do not give way, and if no ulterior measures are taken, any good will result from our making representations in such a matter. Mr. Bernard does not feel confident that under the present king at Mandalay, or under the present condition of affairs, much direct good will result from our making these representations.

5. Possible ulterior measures are apparently of three kinds, namely,—

(1) despatch of a diplomatic mission to Mandalay to press for observance of the treaty;

(2) cancelling the commercial treaty on our part;

(3) threat of forcible intervention to compel observance of the treaty.

For reasons which have already been approved by the Government of India, the Chief Commissioner does not think the time favourable for sending a diplomatic mission to Mandalay. While King Theebaw is on the throne, and while he maintains his present attitude, we can hardly hope, after all that has passed, that a diplomatic mission will be favourably received at Mandalay. The first of the possible ulterior measures must therefore be set aside for the present.

By cancelling or threatening to cancel the commercial treaty, we should provoke a policy of reprisals on the part of the Upper Burma Government; we should, for a time at any rate, paralyze our trade with Mandalay; we should run the risk of injuring our own subjects at least as much as the king and people of Upper Burma; and we should be embarking on a course of which the commercial and other results could not be foreseen. Possibly among such results might be an absolute rupture of all friendly relations with Upper Burma; and such rupture, unless amicably settled, must sooner or later end in war.

The third of the possible courses, though it would perhaps accord with the views of a section of the English community in Burma, is, in Mr. Bernard's opinion, utterly out of the question. It must clearly be wrong and inexpedient to threaten forcible intervention, when the threat can hardly under the circumstances be carried out. As the treaty stands, the Burmese Government, now that ten years has lapsed since

the execution of the treaty, have power after short notice to increase or alter their rates of duty. Even if this were not so, the Chief Commissioner could not advocate our threatening forcible intervention merely to secure the observance of a commercial treaty in the matter of customs tariffs. With a Government like that of Upper Burma nothing short of extreme measures would secure the observance of a tariff which the Ava Monarch of the time conceived to be adverse to his interests. As Mr. Bernard understands the matter, it would not be right or expedient to adopt extreme measures to secure such an end. We must trust to the Ava Government sooner or later recognising that the Government of India intend to treat them fairly, and that liberal commercial tariffs and arrangements are for their own interests as well as for ours. The third of the possible ulterior measures seems thus to be out of the question.

6. Still, though we may not be confident that our representations will be successful, and though in the event of ill-success ulterior measures cannot be proposed, nevertheless the Chief Commissioner deems it desirable to make a representation to the Mandalay Government regarding the monopolies. The representation will have weight with some at least of the King's advisers; it will strengthen the hands of those ministers, of the Chinese merchants, and of others who are protesting, or may hereafter protest, against the monopolies; and when a suitable time for diplomatic action arrives, the representations now forwarded will make it all the easier for a British envoy to urge that at any future commercial treaty the establishment of such monopolies shall be expressly and distinctly barred. Lastly, we owe it to the British, Chinese, and Burmese merchants, who have engaged in Mandalay trade under the shelter of the treaty, to take any step we properly can to protect them from the loss which the continuance or repetition of these monopolies must entail.

7. Under all the circumstances the Chief Commissioner would ask permission to make representation to the Mandalay court regarding the monopolies in somewhat more detailed terms than were proposed in my letter of the 18th July last, inasmuch as the mischief has gone, or threatens to go, further than was then supposed.

P.S.—While the foregoing letter was being put in type, the telegrams quoted in the margin passed on the question whether the monopolies were in truth an infringement or material evasion of the 1867 treaty. I am to submit that Article I. of the treaty, by recognising certain specified monopolies, and by reciting that no indirect dues above the 5 per cent. duty shall be leviable on any goods, does in effect prohibit the grant of other monopolies. This is the view that was taken by previous Chief Commissioners, and by successive Residents in the time of the late king, to whom repeated representations were made by Major Strover regarding the grant of monopolies. It may perhaps be held that Article I. of the treaty does not, in express words, prohibit the grant of monopolies. But, so far as can be ascertained, the Mandalay Government have not claimed that the treaty permits of monopolies; though they have, in a recent case of the representation regarding the jaggery (raw sugar) monopoly, replied that in reality nothing had been done that was inconsistent with the treaty or calculated to depress trade.

Telegram from Foreign Secretary to Chief Commissioner, British Burma, dated the 10th August 1881.

"Your late letter 4951, 18th July.—'Do you regard these monopolies as constituting infringements or material evasion of treaty of 1867.'—Please reply.

Telegram from Chief Commissioner, British Burma, to Foreign Secretary, dated 11th August 1881.

"Your message yesterday. — 'I consider the text and scope Article I. of treaty forbids other monopolies save those recited. On this view representations were made to late King and to present King. Creation of monopolies is infringement of treaty. I do not advocate our cancelling treaty because of this infringement.'—Letter follows."

The Chief Commissioner recommends that we should continue to act on the view that the establishment of trade monopolies in import or export staples of Upper Burma is contrary to the existing commercial treaty; and that we should make representations on the matter as heretofore. At the same time he does not advise that we should take opportunity by these infringements of the treaty to declare it to be void, until we see our way to substituting another treaty or understanding in place of the 1867 treaty. At present the Chief Commissioner does not see his way to proposing any new treaty or other arrangement with the Mandalay Government with prospect of success.

G. D. B., Secretary.

Enclosure 6 in No 1.

From the MANAGER of the IRRAWADDY FLOTILLA COMPANY, LIMITED, to the SECRETARY to the CHIEF COMMISSIONER, British Burma, dated the 26th July 1881.

I HAVE the honour to request that you will be so good as inform me if the treaty entered into on 25th October 1867 between the Governments of India and Upper Burma is still in existence, and if its terms are considered as being binding on both at the present time.

Enclosure 7 in No. 1.

From the SECRETARY to the CHIEF COMMISSIONER, British Burma, to the MANAGER of the IRRAWADDY FLOTILLA COMPANY, LIMITED, No. 5498, dated the 13th August 1881.

I AM directed to acknowledge the receipt of your letter of the 26th July 1881, in which you ask to be informed whether the treaty entered into on 25th October 1867 between the Governments of India and Upper Burma is still in existence, and whether its terms are considered as being binding on both Governments at the present time.

2. In reply I am directed to answer both your questions in the affirmative.

Enclosure 8 in No. 1.

From the MANAGER IRRAWADDY FLOTILLA COMPANY, LIMITED, Rangoon, to the SECRETARY to the CHIEF COMMISSIONER, British Burma, dated the 29th July 1881.

WE venture to address you on the subject of certain transactions in Upper Burma, which are not only most damaging to our own interests, but also are disastrous at present, and threaten to be destructive in the future, to trade between that country and British Burma.

In the first article of the treaty with the King of Burma, concluded on the 25th of October 1867, and ratified on the 26th of November 1867, which is subsidiary to the treaty concluded on the 10th of November 1862, it is recited that the Royal monopolies reserved are those of earth-oil, timber, and precious stones; and agreed that all other goods passing between British and Burmese territory shall merely be liable at the Burmese Custom-houses to certain *ad valorem* import and export duties.

On the faith of this stipulation we have established a fleet of steamers for the purpose of trading between Rangoon and Upper Burma, and carrying the goods of the merchants and others who are engaged in this trade, and for this purpose have expended upwards of five hundred thousand pounds (£500,000) in providing suitable steam vessels and flats, and the other plant requisite in a traffic of this nature.

The treaty is still, as we believe, in existence and force; notwithstanding which, the present King or his Ministers have recently granted to certain individuals monopolies for exporting cotton, cutch, hides, and jaggery, subject to payments to the King by the cotton monopolist of Rs. 1,00,000 (one hundred thousand) a year; by the cutch monopolist of Rs. 75,000 (seventy-five thousand) a year; and by the other monopolist of yearly sums as to the amount of which we are not informed; and we have also information from one of our correspondents that certain persons are arranging to secure monopolies of salt, grains, tobacco, cigar-leaves, and the sticks used in making Burmese cheroots or cigars.

In consequence of such proceedings we have already suffered serious inconvenience and loss in our traffic by having to unship cargo under threats of its being seized at the frontier, and thereby having our steamers delayed and losing freight on the shipments; and we foresee that much more serious loss and damage to our traffic is inevitable in the future, since the Native merchants trading in Upper Burma cannot carry on their traffic with British Burma so long as they have not freedom to buy, export, and import those articles of produce which are supplied by each country to the other.

If all traders are not to have equal rights in the buying, importing, and exporting of produce into and from Upper Burma, we submit that the export of manufactured and other goods from Rangoon must necessarily suffer most seriously, since returns for such goods are, when realised, usually invested in such articles as cotton, cutch, hides, and jaggery, and sent down to Rangoon. It must be clear, therefore, we would urge, that not only must the Irrawaddy Flotilla Company as carriers suffer in their business, but that this description of traffic must be virtually paralysed, and many Native and other merchants and traders must be heavily damaged if not ruined in their business; and we have received a communication to that effect from a large number of Chinese,

Native, and other traders, which we have the honour to enclose herewith for your consideration.

We could add much more to this letter in the way of particulars and observations, but we desire to be as brief as possible. Any further information, however, which we can supply, we shall be happy to furnish you with if you should desire it.

In conclusion we would respectfully ask you to employ the interference and influence of the Government of India to check and redress a state of things which must be so injurious to the interest of commerce in this province, and which renders the first article of the treaty of 1867, referred to above, a dead letter and altogether worthless.

LETTER from certain CHINESE, NATIVE, and other MERCHANTS and TRADERS to the MANAGER IRRAWADDY FLOTILLA COMPANY, LIMITED, Rangoon, dated 27th July 1881.

As we have been led to understand that you are about to address the Chief Commissioner regarding the present state of trade in Upper Burma, and the effect which the action of the King in granting to certain parties the exclusive right of exporting cotton, cutch, hides, and jaggery has had upon it, we would wish it to be known on our account that, so long as this state of matters continues, it will be impossible for us to do business in Upper Burma, and that already many of us have decided to close our establishments there.

Trusting that the Government may take such action as will put a stop to what must prove ruinous to the interests of all traders connected with Upper Burma if continued,

We are,

Khoo Kin and Co.
Hpay Guan and Co.
p. p. S. Pinthong and Co.
S. Goktho.
Eak Gwan and Co.
C. Ally Moolla.
Ko Lawain.
Ko Shway Kyin.
S. Pinthong and Co.
Moung Shway Zweh.
Oo Po Gyee.
Pwehza Ko Toon.
Oo Po Loo.
Moung Po Thin.
Po O.
Ko Tay.
Ko Moung.
Ko Ta.
Ko Doung.
Leo Choon.
Hein Moh and Co.
Moung Loogyee.
Loo Soon and Co.
Hock Moh and Co.
Teang Choon and Co.
Chin Hoe and Co.
Chip Seng and Co.
Ko Po.
Ko Oo.
Oo Shway Lin.
Swee Cheang and Co.
Chip Choon and Co.
Ee Choon and Co.
Hoe Choon and Co.
Chin Choe and Co.
Eng Choon and Co.
Eng Bee and Co.
Eng Soon and Co.
Eng Hoe Bee and Co.
Tanchie.
Teik Hean and Co.
Kong Cheong and Co.
M. Cowasjee and Co.
Mahomed.
Wally Mahomed.
Hoosain.
Ko Nay Oo.
Golam Hoosain Hasim.
Sin Hup Hin and Co.
Aga Syed Ahmed Ispahany.
Kong Moh and Co.
Chin Cheong and Co.
Hajee Abdoola.
Casim Ahjim Dooply.
Check Bhan.
Ko Po Kin.
Moung Po.
Ko Kyin.
Moung Po Moung.
Ko Myat San.
Ko Po Yin.
Salumed.
Ebramjee Esoopjee.
Esoop Jewah.
Mhd. Moosajee.
S. G. Oormull.
Kong Chip Saing.
Ebram Esoopee Cassim.
Cassimjee Isimeljee.
Ismiel Mamsah.
Dawoodjee Mahomed Madah.
Oomerjee Sallajee.
Thonsaing.
Seng Moh and Co.
Leack Chin Seng and Co.
Mhd. Ebramjee Dooply.
Aga Mahomed Ally Kho rasany.
Edmund Jones and Co.
Kaikhosrow Burjorjee.
Nourajee Burjorjee and Co.

EXTRACTS from LETTERS addressed to the MANAGER IRRAWADDY FLOTILLA COMPANY, LIMITED, Rangoon, by SIGNOR GIOVANNI ANDREINO, Agent at Mandalay.

Mandalay, 3rd July 1881.—I regret in having to inform you that the monopolies are again in the field. Ko Set Kyee, in connection with some Burmans from Moulmein, has made an offer of Rs. 120,000 a year for cotton, Rs. 60,000 a year for cutch, and Rs. 12,000 for hides, besides renewing the contract for the jaggery. The Shwayloung Peh-hnin (the Burman) who works the Lapet is competing for the cotton; Moolla Ismail is competing for the cutch; he has already offered Rs. 72,000, and is ready to go to 90,000 for the cutch alone. Should Ko Set Kyee and those Moulmein people, who, I am told, are backed by a very rich man of our acquaintance, whose name I would not mention as you would not believe it, should they succeed, I am told that they will take up the Burmese steamers and get them repaired; I have already interviewed the Ministers on the subject, who gave me hopes that it will fall through, the same as the salt; but when I come to think who are the promoters of the monopoly scheme, viz., the Shway Dike Mingyee, Tinda Atwin Woon, the Yaynoung and the Kyabin Minthas, who are all-powerful compared with the apathy of the other Ministers, it is a difficult task to foresee what will be the end of it. I hoped some time ago that all monopolies were at an end; but I see that I will have more exertions before me to go through.

* * * * *

Mandalay, the 10th July 1881.—MONOPOLIES.—As I wrote to you on the 6th instant, the cotton and cutch monopolies have been given, the former to Ko Set Kyee and Shwayloung Peh-hnin, and the latter to Moola Ismail; but up to date they have not signed the contract as yet, the Ministers having postponed the same until the 2nd of Labeegyaw, which will be day after to-morrow.

* * * * *

Mandalay, 13th July 1881.—The cutch and hide monopolies have been secured by Moola Ismail. The Mingyees have all agreed, and it is to be brought before the King to-day for confirmation. For the cotton, the Mandalay Chinese and Ko Set Kyee are as yet fighting hard who is to get it. As things are at present I could not say who will succeed.

* * * * *

Mandalay, 17th July 1881.—Monopolies are in their full swing. Cotton is finally given to Shwayloung Peh-hnin for Rs. 120,000 a year; the cutch to Moola Ismael for about Rs. 80,000 a year; hides to Ko Set Kyee. This gentleman has the jaggery, which he will continue to keep, and is now proposing for the salt. I hear there are other Moguls at Mingyan arranging to go in for grains; others for tobacco, cigar leaves and sticks. The Ministers are passive; they allow things to take their course, persuaded that a crisis would soon occur.

* * * * *

Mandalay, 20th July 1881.—I regret that I cannot give you more agreeable news regarding the state of affairs in Mandalay. The monopolies, I may say they are fully confirmed by the inaction of the Ministers. As I wrote you in my last, there was to have been a reunion of the Ministers yesterday to discuss on many important matters, among which the monopolies lately given at the principal instigation of the Yaynoung Mintha. I went early to the Palace, hoping to learn the worst; but I was disappointed. Some of the Ministers, pleading sickness, were absent, and those who had attended went home with the excuse that the others did not come, so no reunion has taken place, and matters are left to take their own course, so the cotton monopoly remains confirmed to the Shwayloung Peh-hnin for the rupees one lac a year. This was to be for one lac and twenty thousand, but this twenty thousand was reduced and swallowed amongst two or three. The cutch remains to Moolla for rupees seventy-five thousand a year, besides about ten thousand for bribes. Moolla Ismael wishes to sub-let his rights for a consideration, and very likely the Bombay Burma Trading Corporation will come to some arrangement with him, failing which they will have to give up their cutch business.

The Mandalay and Rangoon Chinese merchants do not know what to do. I have tried my best to make them join to oppose these monopolies; some they did, but others remained indifferent, so that the opposition remained too feeble for success, and now they are sorry, and talk of leaving the country.

EXTRACTS from LETTERS from Mr. A. G. RUSSELL, Agent at Mingyan.

Mingyan, 19th July 1881.—The cotton taken up by the "Yunan" on her upward trip for the Bhamo line, I am told, has been stopped by some of the Burmese officials at Mandalay on a plea that the cotton has been given out on monopoly by the King, owing to which the "Palow" was detained three hours.

There is a rumour here that cutch and hides are also to be given on monopoly, which has caused a great panic among the merchants. A good cargo of cotton and hides are being shipped on the flats the "Yunan" takes down. The Custom officials here do not object to the shipment, as no orders have been received to prevent it, and the usual export pass is granted by them.

P.S.—At about 10 A.M. a man belonging to the Shwayloung Peh-hnin, who is said to have the monopoly of the cotton, came on board with a palm-leaf order signed by the Pin Tha Prince, stating that any cotton shipped would be taken out at Minhla; the steamer in consequence has been delayed three hours in having to discharge the cotton on shore again.

The merchants, especially Chinese, regret much to see the unjust way they are now being treated by these outrageous monopolies, and intend leaving Upper Burma.

Mingyan, 22nd July 1881.—By the "Burma" some men belonging to the Shwayloung Peh-hnin arrived with sealed Royal orders regarding the monopoly for cotton. I had the above orders read by the Woon of this place, and find that the monopoly has been given.

EXTRACT from log of Steamer "Yunan," Trip No. 80.

Mingyan, Tuesday, 19th July 1881,

A.M.—5-0-0 commenced to take in cargo.

10-30. Of cotton, had 400 bales on board, when a Burman showed an order that the cotton would be seized at Minhla. Was obliged to discharge it again. Detention of the steamer 8 hours.

Enclosure 9 in No. 1.

From JOHN CONNELL, Esq., Secretary to the Chamber of Commerce, Rangoon, to the SECRETARY to the CHIEF COMMISSIONER, British Burma, dated the 28th July 1881.

At a general meeting of the Members of the Chamber of Commerce held to-day, the following resolution was adopted:—

"That, in the opinion of this meeting, a representation should be made to Government of the disastrous consequences likely to result from the late action of the Burmese Government in granting to certain individuals the sole right of purchasing and exporting cotton, cutch, hides, and other produce to the exclusion of the general body of traders. That this action appears to the Chamber to be in contravention of the terms of the Treaty of 1862, and of clauses I. and II. of the Treaty of 1867; and that, in the opinion of the meeting, such steps should immediately be taken as may appear to the Local Government necessary to induce the Burmese Government to carry out the provisions of the existing Treaties."

I am desired to express a hope that this important matter may have the early attention of the Local Government.

Enclosure 10 in No. 1.

EXTRACT from the DIARY of the Travelling Customs Preventive Officer on board the Irrawaddy Flotilla Company's Steamer "Ashley Eden."

* * * *

Mandalay, 22nd, 23rd, and 24th July 1881.—"The monopolies" is the all-engrossing topic of conversation in Mandalay just now. They are being created at every available opportunity: cutch, cotton, and hides have been placed under restriction. From all I could gather the following are the particulars. Moolah Ebrahim entered into negotiations with the Government, and succeeded in securing the cutch monopoly; after which he came to some arrangements with the Bombay-Burma Corporation, and made it over to them for a large sum of money. It is understood that all his employés along the river are to render all the assistance in their power to the Corporation. Chinamen and others who have hitherto traded in this article have to congratulate themselves that the Bombay-

Burma Corporation have obtained the monopoly, for they are sure to be treated well when they are called upon to deliver up all cutch in their possession.

The Shway Loung Peh-hnin, the lapet man, has obtained the monopoly of all cotton grown in the country. I have not heard what price he paid for it. This man, without allowing traders any time, has already seized all cotton at the places from where it is exported; and, to make matters worse, he is compelling Chinamen who have large quantities in their possession to sell the article to him at a rate fixed by him, which is a third of the original cost. I have heard it said that the principal Chinese merchants held a meeting at which a resolution was passed that, should an appeal to the King have no effect, they would grow no more cotton. This, I think, is a mistake, as the Chinamen do not themselves possess cotton plantations, nor do they grow cotton anywhere, but buy it from the Burmese in the districts. An appeal from the traders to the Government would result in a complete failure, as the Shway Loung Peh-hnin is supported by the Yaynoung Mintha. Indeed these two hold the monopoly between them. When the Ministers themselves are interested very little help can be expected.

Koset Kyee, the Chinaman who holds the jaggery monopoly, has added to it that of hides. This does not go to show that he has lost by the jaggery, as was thought. It is rumoured that gram, beans, and peas will soon be placed under restriction. The merchants at the different stations are great sufferers by these arrangements, for not only do the Government grant a monopoly to affect a certain article of commerce in the future, but they allow the terms of each to be such that any produce in the hands of merchants is liable to be seized without due notice. At Mingyan, and here in Mandalay also, a large quantity of cotton was ready for shipment when every bundle of it was stopped. A good many Chinese and other merchants and traders declare that they are disgusted with the state of affairs, and that, should there be no change for the better shortly, many of them have made up their minds to quit the country.

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Enclosure 11 in No. 1.

BRITISH BURMA.

Political Department.—No. 5952 M.P.

From G. D. BURGESS, Esq., C.S., Secretary to the Chief Commissioner, British Burma, to the SECRETARY to the GOVERNMENT OF INDIA, Foreign Department. (Extract.)

SIR, Dated Rangoon, the 29th August 1881.

IN continuation of my letter No. 5506 M.P., dated the 15th instant, I am directed to submit the following papers:—

(1.) Translation of a memorial addressed to the Chief Commissioner by ten native traders and brokers of Yandoon on the subject of the establishment of monopolies in Upper Burma.

(2.) Notes of an interview between the memorialists and the Chief Commissioner.

(3.) Copy of the Chief Commissioner's reply to the memorial.

2. I am to submit that these papers show that native as well as European merchants view the monopoly policy with extreme alarm. It will be seen that the petitioners advise the adoption of retaliatory measures in case the King's Government does not listen to our remonstrances. One or more English merchants have also suggested that the Government should stop, or heavily weight, the trade in ngapee (pickled fish), betel-nut, salt, or other articles for which Upper Burma is wholly dependent on importations from British Burma. They argue that such retaliatory measures must soon bring the King's Government to the adoption of wiser counsels, and to the abolition of the monopolies.

3. Mr. Bernard has informed the Rangoon merchants that, if they wish formally* to recommend any course of this kind, he will at once lay their proposals before the Government of India. He has, however, explained that he cannot recommend the adoption of any such retaliatory measures, which seem to him open to objection on the following grounds:—They are contrary to the principles on which England is accustomed to conduct her commercial diplomacy. If a foreign nation sins against economic laws, England remonstrates, but she does not imitate the misdeeds of the transgressor in order to bring him to a sense of his error. It would be a leap in the dark to impose duties and restrictions on our trade with Upper Burma. At the outset, at any rate, such measures must seriously embarrass our trade. The Mandalay court might carry their impolitic measures still further.

* *Note.*—As yet these views have been urged in oral discussion only. Necessarily there is much feeling and much talk on the matter.

Should we then follow them in their folly, they might institute further retaliatory measures until the trade between British Burma and Upper Burma was destroyed. This trade is worth about four millions sterling annually; and, despite occasional scares and frequent monopolies, it has steadily increased for some years past. We cannot afford to jeopardise this trade by inconsiderate action of our own.

And, most important of all, a course of retaliatory commercial measures would, if persevered in, cause on both sides a soreness and sense of wrong, which might before long lead the British Government to a rupture and a war with Upper Burma,—a contingency which, in Mr. Bernard's judgment, we ought to avoid by every possible means.

4. The wisest course seems to be to remonstrate against breaches of the Treaty, with such vigour as may be possible; to show the Burma Government that we have the courage of our principles by adhering on our part to our treaty engagements, even though their infringements of the Treaty would warrant us in declaring it to be at an end; and to await the time when, under altered circumstances, or after some change in the policy or *personnel* of the Mandalay Government, they may have more trust in our good faith, and be willing to act up to the terms of the treaty of 1867.

5. The present report is forwarded because the affair of the monopolies is a matter of great and increasing importance to the commercial community of British Burma; and it seems right to submit to the Government of India early information regarding the views of that community on the subject.

Enclosure 12 in No. 1.

Translation of a Memorial from the Brokers, Traders, and Residents of Yandoon, to the Chief Commissioner, British Burma.

The undersigned brokers and traders, residents of Yandoon, state:—That hitherto there were no monopolies (ကွမ်း companies) established, and they were able to trade in all commodities they pleased. Now, however, monopolies have been established in Upper Burma, of jaggery, pickled tea, hides, cotton, and cutch, and consequently trade carried on by the poor (or unofficial) classes has decreased. They hear that fresh monopolies are going to be made of (green cheroot) leaves, oil, tobacco stock, pepper, and all and every commodity.

Wherefore they beg to bring the matter to the Chief Commissioner's notice because they desire to trade in the ordinary manner without departure from the traditional customs of Buddhist Talaings and Burmese, and without the establishment of monopolies.

Enclosure 13 in No. 1.

Notes of an Interview between the Memorialists and the Chief Commissioner on the 25th August 1881.

A deputation of brokers from Yandoon waited on the Chief Commissioner this morning to represent the injury done to trade by the establishment of monopolies in Upper Burma as stated in their memorial. None of the gentlemen traded to Upper Burma themselves, but they were able from personal knowledge to speak of the effect of the creation of the monopolies on the market at Yandoon and neighbouring places of trade. They gave jaggery as an instance. The price of this article used to be 15 or 16 Rs. per 100 viss. The result of the monopolies has been to raise the price to 35 to 40 Rs. per 100 viss. The monopolist, it is said, takes the jaggery at 10 Rs. per 100 viss, of which amount the producer gets about Rs. 6, the balance going to the King. The price of pickled tea again varied in times past from 60 to 80 Rs. the 100 viss, while now it has increased to as much as Rs. 250. The monopolist procures the tea at a cost of about 70 Rs., of which the Shan producer receives about Rs. 30, and the Royal treasury Rs. 40. On the other hand, though there is no actual monopoly with respect to imports from our territory in Upper Burma, there is something very like it. In the case of ngapee, for instance, the Shwayloung Peh-hnin fixes a low price, and such is his influence over the brokers and traders that our merchants cannot obtain a higher rate for their goods. Their profits are therefore reduced below what is reasonable. The deputation were informed that the Burmese Government would be addressed on the

subject, but we could not say that they would listen to our representations and put a stop to monopolies.

In the event of the King paying no attention to our remonstrances the deputation suggested retaliatory commercial measures. Some arrangement of the nature of a monopoly, they said, might be made regarding ngapee, which would greatly raise its price across the frontier, and at the same time be to the benefit of the monopolists. The deputation were informed that we could not propose any measures in the way of monopolies. They were promised a communication on receipt of the answer of the Burmese Government.

Enclosure 14 in No. 1.

From the SECRETARY to the CHIEF COMMISSIONER, British Burma, to MOUNG SHWAY MOUNG and nine other brokers and traders of Yandoon,—No. 5951 M.P., dated the 29th August 1881.

I AM directed to inform you, with reference to your memorial and to your interview with the Chief Commissioner on the 25th instant, that representations will be addressed to the Burmese Government on the subject of the monopolies said to have been granted by the King.

2. The Chief Commissioner cannot say what the effect of these representations will be, but the result will be communicated to you.

Enclosure 15 in No. 1.

No. 2093 E.P., dated 10th September 1881.

From the HON. C. GRANT, C.S.I., Officiating Secretary to the Government of India, Foreign Department, to the CHIEF COMMISSIONER, British Burma.

I AM directed to acknowledge the receipt of your letters and telegram marginally noted, with their enclosures, regarding the recent establishment of monopolies in various articles of trade by the Mandalay Government.

No. 4951, dated 18th July 1881.
Telegram, dated 11th August 1881.
No. 5506, dated 15th August 1881.
No. 5952, dated 29th August 1881.

2. The establishment of these monoplies is undoubtedly matter for regret, and the Government of India fully recognize the unfortunate effects which, if continued or extended, they are likely to produce upon trade. Nevertheless, after giving a very careful consideration to the representations of the mercantile community of British Burma, and reviewing the question in all its aspects, both political and commercial, the Governor-General in Council sees serious objections, under present circumstances, to any measures going beyond those which you recommend in your communications under reply.

3. I am accordingly to request that you will take an early opportunity of addressing to the Minister at Mandalay a communication in the sense of the draft submitted with your letter No. 4951, dated 18th July 1881. You should refer categorically to the monopolies that have been already created and that are understood to be under consideration, and you should go on to invite serious attention to the results certain to follow from a persistence in this policy, both in depressing trade, and in thereby diminishing the receipts of the Royal treasury. Finally, you should explain that, in view of the great importance which the Government of India attaches to the subject, you hope that it may receive the earliest possible consideration.

4. The Government of India should be kept informed of any further measures taken by the Burmese Government which may have the effect of restricting trade. In the meantime the letter mentioned in the last paragraph of your concluding communication under reply is awaited.

No. 2.

No. 46 of 1882.

TO HIS EXCELLENCY THE MOST HON. THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD MARQUIS, India Office, 11th November 1881.

I HAVE to acknowledge the receipt of Political Letter of Your Excellency's Government, No. 125, dated 2nd October, with accompanying papers, relative to recent

proceedings of the King of Burmah in respect to the establishment of trade monopolies in that kingdom.

2. It appears that, notwithstanding the stipulations of Article 1 of the Indo-Burmese Treaty of 1867, which have been understood as restricting the creation of monopolies to the articles therein specified, the system has lately been applied to several other important branches of trade, to the serious detriment of commerce, and that an extension of the same policy is anticipated.

3. While deeply regretting that measures so objectionable in principle, and so opposed to the interests of the subjects of both Governments, should have been adopted by the King, I agree with the Chief Commissioner of British Burmah and with Your Excellency in Council in considering it inexpedient to do more at present in the matter than address a temperate representation to the Court of Mandalay. The instructions to this effect addressed to the Chief Commissioner on the 10th September last are accordingly approved.

(Signed) HARTINGTON.

No. 3.

No. 14 of 1882.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

To the RIGHT HON. THE MARQUIS OF HARTINGTON, Her Majesty's Secretary of State for India.

MY LORD MARQUIS, Fort William, the 6th Feburary 1882.

IN continuation of our Political Despatch No. 125 of the 2nd October 1881, we have the honour to forward, for the information of Her Majesty's Government, copies of papers on the subject of the trade monopolies in Upper Burmah.

2. Your Lordship will see that the reply of the Minister for Foreign Affairs at the Court of Ava to the remonstrance addressed to the Burmese Government by the Chief Commissioner of British Burmah was equivocal and unsatisfactory. In transmitting it, however, the Commissioner was able to report that two of the principal monopolies had fallen through, and that the only important monopoly remaining was that of cutch. Shortly afterwards intimation reached us that monopolies were again being extensively established, and in this position the matter stood when the Viceroy started for Burmah on the 16th December 1881.

3. His Excellency reached Rangoon on the 20th idem, and took all available opportunities of ascertaining the existing condition of trade with Burmah, and the opinions of those best qualified to judge as to the measures which should be taken to procure the revocation of the monopolies, and the facilitation of commerce between Upper and British Burmah. The conclusion arrived at after full and careful consultation was that, as desired by the representatives of the mercantile community, a fresh remonstrance should be addressed by the Chief Commissioner to the Burmese Minister for Foreign Affairs, a copy of which document will be found amongst the Enclosures to this Despatch. The previous remonstrance had, it is true, failed to produce any ostensible effect; but in the meantime events had moved rapidly at Mandalay. Owing to the ill-health of the King, and the strife of contending factions, public business had fallen into much confusion, and there was reason to believe that the older and more experienced Ministers, dismayed at the course of events, would be not unwilling to seize any suitable opportunity of using their influence to check the abuses which had sprung up, and to protect trade against measures so certain to injure it. Your Lordship will perceive from the notes of the Chief Commissioner's conversations with the Burmese Envoy, who reached Rangoon on the 28th December,* that this view received some subsequent confirmation from the Envoy's remarks.

* He had been deputed to meet His Excellency the Viceroy, but arrived too late for that purpose.

4. We shall communicate with Your Lordship further on this subject, after receipt of the reply of the Burmese Government to our remonstrance, and consideration of the course which it may then become necessary for us to adopt. The news from Mandalay regarding the progress of events, and the health of the King, vary from week to week, and the state of affairs and parties there is such that it is impossible for us to predict with any confidence what the effect of our remonstrance may be. We trust,

however, that it may serve to reassure the mercantile associations which have addressed Your Lordship on the score of our earnest desire to watch over their legitimate interests.

We have, &c.

(Signed) RIPON.
" D. M. STEWART.
" W. STOKES.
" RIVERS THOMPSON.
" J. GIBBS.
" E. BARING.
" T. F. WILSON.

Enclosure 1 in No. 3.

No. 5953 M.P., dated Rangoon, 28th September 1881.

From E. S. SYMES, Esq., C.S., Officiating Secretary to the Chief Commissioner, British Burmah, to the HON. C. GRANT, C.S.I., Secretary to the Government of India, Foreign Department.

WITH reference to your letter No. 2093 E.P., dated the 10th instant, I am directed to submit copy of a letter* despatched this day to the Mandalay Government concerning the trade monopolies in Upper Burmah.

* No. 5954 M.P., dated 28th September 1881.

Enclosure 2 in No. 3.

No. 5954 M.P., dated Rangoon, 28th September 1881.

From C. BERNARD, Esq., C.S.I., Acting Chief Commissioner, British Burmah, to His Excellency the MINISTER FOR FOREIGN AFFAIRS AT MANDALAY.

UNDER the orders of his Lordship the Viceroy and Governor-General of India, I have the honour to make repesentation to Your Excellency's Government on the subject of the present state of trade between His Majesty the King's dominions and British Burmah. It is said that monopoly of the export trade in—

Jaggery,
Cutch,
Cotton,
Pickled tea, and
Hides,

throughout His Majesty's dominions, have been granted to certain persons on their paying considerable sums of money into His Majesty's treasury. Traders appear to fear that similar monopolies may shortly be granted for the trade in salt, gram, ngapee, and other articles.

2. Some months ago Mr. Secretary Burgess, in a letter dated the 23rd February 1881, made representations concerning the establishment of a monopoly in the jaggery trade, and concerning the injury such monopoly would do to trade. Your Excellency was good enough to reply, on the 26th April, that nothing had been done to depress trade, and that nothing had been done inconsistent with the Treaty. I would now represent, for the consideration of Your Excellency's Government, the great injury which the establishment of further monopolies is calculated to inflict on the trade carried on between Burmese and British territory, the condition of which was till recently satisfactory and flourishing. The objections to monopolies have been frequently urged; their weight has been admitted by the late King, the predecessor of His Majesty; and they have been more or less recognised in the various treaty arrangements concluded between the two countries. There is reason to fear that, if these objections are now disregarded, and monoplies of the different kinds of produce are created, the commercial and general interests of both the kingdom of Ava and the British dominions in Burmah will seriously suffer.

3. With the approval of His Excellency the Viceroy, I have the honour to inform Your Excellency that, according to my judgment, the granting of trade monopolies in articles of trade between His Majesty's dominions and British Burmah is contrary to the Treaty of 1867, save and except in respect of the articles enumerated in the Treaty, viz., earth-oil, timber, and precious stones.

4. Regarding the injury done to trade by these monopolies, there can unfortunately be no doubt. English traders, Suratee traders, Burmese traders, and Chinese traders

have all represented that their business with the King's dominions must greatly diminish, or altogether cease, if these monopolies continue or are multiplied. Already the despatches of goods by the Flotilla Company's steamers both ways have fallen off; and the Company's vessels have suffered serious inconvenience and loss by reason of having to stop and unship monopolised articles. If all traders have not, as was promised them by Article 8 of the 1867 Treaty, full license to buy and export produce from His Majesty's dominions, subject to the payment of the authorised customs dues, the exportation of goods from Rangoon, Yandoon, and elsewhere to Upper Burmah must suffer most seriously; for the price yielded by goods imported into Mandalay or Mingyan, or other places, is usually invested in such articles as cutch, jaggery, hides, or cotton for export to Rangoon. It is said that the price of jaggery, to persons buying in His Majesty's dominions, used to be about Rs. 15 per hundred viss, but has now, in consequence of the monopoly, risen to Rs. 35 and Rs. 40 per hundred viss. Similarly, the price of pickled tea is said, in consequence of the monopoly, to have risen from Rs. 80 to Rs. 250 per hundred viss. With monopoly prices like these, the trade between the two territories must very greatly decrease. The people of His Majesty's dominions as well as the people in British Burmah will suffer loss by reason of such decrease.

5. Under these circumstances then, namely,

(1.) that monopolies of this kind are contrary to the terms of the Treaty;

(2.) that such monopolies do very great harm to the trade between, and the prosperity of, the two countries,—

I submit, for the consideration of Your Excellency's Government, that the policy of granting such monoplies might advantageously be reconsidered; that it would be better that no more monopolies should be given; and that it would be well if the monopolies already granted could be brought to an end as soon as may be possible.

6. In view of the extreme importance of the subject, regarding which the Viceroy and Governor-General has desired me to report at once, I would ask that the subject of this letter may receive early consideration, and that I may be favoured with a reply as soon as may be conveniently possible.

Enclosure 3 in No. 3.

No. 339 M.P., dated Rangoon, 17th November 1881.

From G. D. BURGESS, Esq., C.S., Secretary to the Chief Commissioner, British Burma, to C. GRANT, Esq., C.S.I., Officiating Secretary to the Government of India, Foreign Department.

I AM directed to solicit a reference to the correspondence on the subject of trade monopolies in Upper Burma, and to submit copies of the letters noted in the margin. The latter is in answer to this office letter No. 5954 M.P., dated the 28th September, copy of which was submitted to you. This reply of the Burmese Government is not satisfactory.

Translation of letter from His Excellency the Minister for Foreign Affairs, Mandalay, dated 26th April 1881.

Translation of letter from His Excellency the Minister for Foreign Affairs, Mandalay, dated 30th October 1881.

2. I am to say that the Chief Commissioner has learnt that the jaggery and cotton monopolies have fallen through. The only important monopoly which remains is that for cutch, which is now held by a European firm, the Bombay-Burma Trading Corporation.

3. I am to submit that, if the Government of India approve, the Chief Commissioner proposes to reply, saying that he is glad to hear of the abolition of the jaggery and cotton monopolies, and that he hopes that the King's Government will not renew them, and will not renew the cutch monopoly when it comes to an end.

4. The Chief Commissioner further proposes to say that, as our letter of the 8th September referred to events subsequent to the date of the Burmese Government's letter quoted in their reply, he is in doubt as to the application of their answer. If it means that no monopolies have been established, the information is very gratifying to the British Government. But if it does not mean this, the Chief Commissioner would request the favour of further careful consideration of his letter of the 28th September, and of more explicit reply.

Enclosure 4 in No. 3.

TRANSLATION of a Letter from HIS EXCELLENCY the MINISTER FOR FOREIGN AFFAIRS AT THE COURT OF AVA to the CHIEF COMMISSIONER, BRITISH BURMA, dated the 13th waning Tagoo 1243 (26th April 1881).

MINISTER has received and had translated Chief Commissioner's letter of the 23rd February 1881, which says that, having come to hear that the buying and selling of Upper Burma jaggery has been prohibited, that one individual Chinaman has been allowed to pay consolidated revenue and to trade in the article, the Chief Commissioner wishes to learn whether or no such are the facts of the case; that although the Burmese Government may consider it allowable that one individual should pay consolidated revenue and trade in a certain article, yet it is requested that consideration may be paid to the fact that it is likely to depress trade, and that it is not in accordance with the Treaty.

With reference thereto, Minister intimates that there has been nothing done calculated to depress trade or to be inconsistent with the Treaty.

As much help as is necessary is given to all persons whatever who trade in Upper Burma with the sole purpose that the capabilities of trade may increase and flourish.

With reference to the statement that the Ouk-myitsin Woon (Lower River Magistrate) had confiscated the 90 hampers of jaggery shipped in the *Yan-gin-doung*, the matter was one of detention merely for proper investigation on the complaint of a trader.

Enclosure 5 in No. 3.

TRANSLATION of a Letter from HIS EXCELLENCY THE MINISTER FOR FOREIGN AFFAIRS AT THE COURT OF AVA, to the CHIEF COMMISSIONER, BRITISH BURMA, dated the 9th waxing Tazoungmone 1243 (30th October 1881).

MINISTER has received and has had carefully translated Chief Commissioner's letter No. 5954, dated the 28th September 1881, stating that traders and the people generally suffer in the matter of trade, owing to the monopolies of the produce of Upper Burma formed by His Majesty, and that the Chief Commissioner considers that (these monopolies) are contrary to the Treaty of 1229 (B.E.)

With reference thereto, Minister intimates that the Burmese Government entertain the same opinion as was formerly expressed in letter dated the 13th waning Tagoo (26th April 1881).

Enclosure 6 in No. 3.

No. 16 M.P., dated Rangoon, 4th January 1882.

From G. D. BURGESS, Esq., C.S., Secretary to the Chief Commissioner, British Burma, to C. GRANT, Esq., C.S.I., Officiating Secretary to the Government of India, Foreign Department.

IN continuation of my letter No. 339 M.P., dated the 17th November 1881, I am directed to submit a copy of letter No. 15 M.P., dated the 4th January 1882, which, by command of His Excellency the Viceroy and Governor-General in Council, the Chief Commissioner has addressed to the Minister for Foreign Affairs at Mandalay.

Enclosure 7 in No. 3.

From C. BERNARD, Esq., C.S., Acting Chief Commissioner, British Burma, to His Excellency the MINISTER FOR FOREIGN AFFAIRS AT THE COURT OF AVA.

No. 15 M.P., dated 4th January 1882.

THE Viceroy and Governor-General of India in Council has directed me to address Your Excellency again on the subject of the monopolies granted for sundry articles of trade between British Burma and the dominions of His Majesty the King.

2. In February and again in September last I had the honour of representing to Your Excellency that the policy of granting trade monopolies, if persevered in, would do great injury to the commerce between the two countries, and that such monopolies were contrary to the Treaty of 1867. In reply to the representations of February, Your Excellency informed me that nothing had been done calculated to depress trade or to be inconsistent with the terms of the Treaty. And last month, in reply to my remonstrance of September, Your Excellency referred me to your previous answer of the 26th April, saying that you had nothing further to say in addition thereto.

3. The Viceroy and Governor-General on coming to Rangoon enquired carefully into the question of these monopolies, and he has received memorials on the matter from the Rangoon Chamber of Commerce and from representative merchants who are engaged or interested in the Mandalay trade. His Excellency the Viceroy finds that, since my letter of September last, the Government of His Majesty the King have granted monopolies for many other articles of trade. He finds that the establishment of these monopolies has already done much harm and will probably do much more harm to the commerce between the two countries. The merchants of Rangoon and other towns in British Burma, whether British, Chinese, Moslem, or Burman, represent that, if the monopolies continue, trade with Mandalay will come to an absolute standstill, and will thus cause serious loss, if not suffering, to the traders of the two countries.

4. His Excellency the Viceroy in Council directs me to state to Your Excellency as forcibly as I can that it is certainly no longer possible to say that the monopoly policy does not injure trade. In the reign of His Majesty the late King monopolies were occasionally granted; but upon representation being made the monopolies were usually modified. During the first two years of His Majesty the present King's reign there were no monopolies, trade was unrestricted, and the commerce between the two countries increased greatly and rapidly. Now, the memorials and assurances of the merchants, as well as the actual statistics of trade with Upper Burma during the last few months, make it very clear that commerce between the two countries has decreased, and will, if the monopolies continue, suffer much further injury.

5. The Governor-General in Council believes that the Government of His Majesty the King desire to remain on terms of friendship with the British Government, and desire that both countries should be benefited by mutual commerce. Such friendship and intercourse are best maintained by means of communications to be set on foot by trade, and therefore there is nothing in the relations between the Indian and Upper Burma Governments to which the Viceroy in Council attaches more importance than to unrestricted commerce. On this account he desires that trade between the two countries should flourish, improve, and remain unrestricted. The Treaties which were made with His Majesty the late King were mainly directed to securing the fulfilment of this desire. If, therefore, the Government of His Majesty the King continue the policy of granting monopolies, the Viceroy and Governor-General of India in Council will be compelled to regard the Government of Mandalay as indifferent to the maintenance of good relations with the British Government. The Governor-General in Council disclaims any wish to interfere in the internal affairs, fiscal or other, of Upper Burma; he desires to cultivate and to increase the friendship which has in past time existed between the two countries; but he cannot but look upon the continuance of a commercial policy such as has been adopted at Mandalay during the last few months, as indication of a disregard on the part of the Government of the King of Ava of their duties towards a friendly Government.

6. His Excellency the Viceroy and Governor-General of India in Council has caused me to address to Your Excellency this strong remonstrance on the subject of the trade monopolies now obtaining in Upper Burma. He directs me finally to say that, if commercial affairs between the two countries continue in their present state, or fall into a worse position in consequence of the continuance of trade monopolies, the Government of His Majesty the King will be responsible for any diminution of friendship between the two countries which results from such proceedings.

Enclosure 8 in No. 3.

NOTES of CONVERSATIONS with the BURMESE ENVOY, &c.

THE Burmese Envoy-Extraordinary arrived in Rangoon on the 28th December, and was met at the station by Mr. Sankey, the Chief Commissioner and his Secretary being absent with the Viceroy at Moulmein. The Envoy was lodged in the guest-house, and entertained as usual. The Chief Commissioner returned from Moulmein on the 30th, and sent over that day in the forenoon to the Envoy to ask him to come and see the Chief Commissioner in the afternoon. The Envoy preferring to come about noon was received at that hour. He was accompanied by the King's agent at Rangoon and the agent's son, an English-speaking lad of about sixteen. The Envoy brought with him a letter for the Viceroy and some gifts, which he duly presented.

After a little conversation on ordinary subjects, the Chief Commissioner enquired how affairs were going on at Mandalay, and when the Envoy had last seen His Majesty. The Envoy replied that there was no news of importance to tell from the capital.

Everything was tranquil as usual. He had seen His Majesty the very day before he left Mandalay, the 22nd December. His Majesty had told him to hasten down by one of the Flotilla Company's steamers for speed's sake; and from Prome he had come as fast as he could by rail. They had heard in Mandalay that His Excellency would stay ten days in Rangoon and ten days at Moulmein; and he was both surprised and exceedingly distressed to find he had come too late. When he left Mandalay, His Majesty the King was in his usual health, and had just finished a religious ceremony lasting for fifteen days. All the priests in Mandalay, fifteen thousand in number, had been presented each with clothing and a set of priest's utensils, and had been fed by the King, a thousand at a time, the King himself actually doling out the food with his own hands to twenty or thirty every morning.

Asked how things were going on in the Shan States. The Envoy replied that all was quiet there. The Yan Atwinwoon had marched up to Moneh without any fighting on the way, and found the Shans all loyal and at peace.

Further enquiries were made on the subject of the Royal monopolies. The Envoy replied that up till the time he left, the monopolies were still going on. He himself could not state what articles of merchandise were monopolized. Of the nine departments of State he was in charge of three only. Monopoly matters did not pass through his hands. All that he could say was that the monopolies were going on up to the present time.

The Chief Commissioner then told the Envoy that the chief desire of the British Government in respect of Upper Burmah was that trade should be free. The British did not wish to interfere in any way in the internal affairs of the King's country; but while granting the King's absolute sovereignty in the government of his own country, we desired that commercial intercourse between Upper and Lower Burmah should be free and unrestricted. In fact, the Chief Commissioner said he could not but regard the maintenance of the monopolies and the restriction of trade in Upper Burmah as a decidedly unfriendly course of action, and he trusted the Burmese Government would be brought to see the matter in the same light. The Chief Commissioner informed the Envoy that, under orders from the Viceroy, who had personally enquired into the matter in Rangoon, he had written to the Kinwoon Mingyee to this effect. The Envoy said he would convey the Chief Commissioner's remarks to the Minister at Mandalay.

The Chief Commissioner continued the conversation by enquiring whether the Envoy was with the Embassy which came to Thayetmyo two years ago. He replied that he was, and the history of that mission was talked over. The Chief Commissioner said that the British Government were now disposed to listen to proposals from the Burmese Government for the improvement of our treaty relations. The Viceroy had, in fact, on his recent visit expressly desired the Chief Commissioner to use every effort to meet the wishes of the Burmese Government should they again see fit to take the initiative. The British Government desired of all things peace and the freedom and security of trade. This the Envoy said he was very glad to hear, and would convey to the Ministers, who would, he was sure, be extremely gratified.

It was then arranged that, with a view to facilitating an agreement between the two Governments, the Envoy should come and see the Chief Commissioner two or three mornings next week, and hear the Chief Commissioner's views *seriatim* on the various questions under discussion in 1879–80, and learn how far the British Government would be prepared to meet the King's wishes. The Envoy disclaimed very decidedly all authority even to discuss political affairs, saying he had no instructions save merely to deliver the letter and presents. He would be happy, however, to hear all the Chief Commissioner had to communicate, and would be careful to report it to his own Government.

(Signed) R. H. Pilcher.

The 30th December 1881.

Enclosure 9 in No. 3.

Note by Mr. Pilcher of Further Conversations with Burmese Envoy. (Extract.)

The Burmese Envoy, Secretary Maha-min-din-kyaw-thoo, came again yesterday about noon to see the Chief Commissioner. He was accompanied as before by the King's agent at Rangoon. The Chief Commissioner conversed with the Envoy at some length on political matters, and discussed the views and wishes of the British Government on the various questions at issue between the Government of India and the King.

The Envoy, while willing to give information where he could, seemed reluctant to express his own opinions at any length, or at least to commit himself in any way.

It was first explained that the reception of our Representative with due ceremony at Mandalay was a *sine quâ non* to any advances on our part; that this point had been long under discussion without any result; and that hitherto the King had refused to comply with our wishes. The Envoy replied that this was true, and he then rather irrelevantly proceeded to say how there had been changes in the *personnel* of the Residency, and how the last of our officers had left very abruptly without any successor being appointed; and he seemed to wish to ascribe the failure of the negotiation to this. However, he added that if once plenipotentiaries could be appointed on both sides to discuss this and other matters, he believed the shoe question would be conceded, and the British Resident allowed to see the King with his shoes on.

Of the monopolies he said he knew but little. They were not created by the orders of the principal Ministers of State, but by the Yanoung Mintha and the Tainda Atwinwoon. He was unable therefore even to guess what sum the revenue accruing from them would amount to. The Chief Commissioner reiterated what he had said at a previous interview, that the British Government were most anxious to have these monopolies abolished; that they were very injurious to trade and to the general prosperity of both countries; that the objects our Government had most at heart were the maintenance of peace and the freedom of trade, on which the wealth and happiness of our subjects were largely dependent. The Envoy promised faithfully to repeat all this to the Ministers at Mandalay, saying he himself was pleased, and he was sure they would be much gratified to learn that our Government entertained these sentiments, and he was confident that the Ministers would not delay taking steps to abolish the monopolies.

In respect of the arms question, the Chief Commissioner said that the British Government was prepared to make some concession; and that probably the King would be allowed to import such a supply of arms as might be necessary for the defence of his territory and for the maintenance of his own dignity. In future, however, as heretofore, we should decline to allow him to arm himself with weapons which could only be employed against ourselves. The demand for such weapons must in itself be looked upon as proof of an unfriendly disposition. This was the view very reasonably taken by our Government in 1868, when, immediately after the signing of General Fytche's treaty, His Majesty the late King demanded permission to import 100 pieces of ordnance of the largest calibre, which His Majesty could not possibly use against any of his neighbours except ourselves. The Envoy was understood to reply that no one could properly decide for the Burmese Government but itself what arms were necessary, and what were not, for the purposes mentioned. He expressed himself hopefully as to the possibility of agreement between the two Governments on this as on other questions, saying that treaties must not be one-sided; but if both parties really desired to agree and make reciprocal concessions, some terms could certainly be come to.

The Chief Commissioner had, in a previous conversation, enquired whether the Burmese Government had, in compliance with our request, sent any special officer from Mandalay to co-operate with our delegate in demarcating the Manipur boundary. The Envoy had replied in the negative, saying that the Woon of Khampat and the other regular frontier officials would do all that was necessary. He was now asked for some explanation of the Burmese Government's refusal to accede to our desire. He replied that it was not deemed advisable to supersede Moung Pagan, the present officer in the frontier district of Khampat, because he was a man trusted by the Burmese Government, and also in the confidence of the Manipuris; that the Manipuris had, in fact, written expressly to the Burmese Government asking that Moung Pagan should, with the Bishop, be entrusted with the settlement of the points in dispute, and saying that they had full confidence in him and the Bishop of the locality, by whose decision, whatever it might be, they would abide.

The Envoy was taken by the Chief Commissioner for a drive yesterday evening, and went with me this morning to visit Mr. Rowett's rice-mill at Pazoondoung. On both occasions he was unattended, and had ample opportunity to speak freely had he desired to make any informal communication. This, however, he did not do, nor was it to be expected perhaps under the circumstances. Of the real state of affairs at Mandalay therefore nothing further transpired. The Chief Commissioner took occasion to remark that the present was a very favourable time for friendly negotiations, and if the Burmese Government were wise, they would avail themselves of it. The Envoy said he believed this was their own earnest wish. He expressed himself as grateful for the attention shown him personally, which he said the Ministers at Mandalay would also not be slow to appreciate.

This morning I endeavoured, at the Chief Commissioner's request, to induce him to be a little more communicative, but without success. He admitted that the King had been ill with fever, for about a month or so, not long ago, and had for some days been unable to take food; his Majesty had recovered, however, and before the Envoy left had been engaged in various religious ceremonies, and had given the Envoy an audience; the stories of the King's being demented, and so on, were invented by his enemies and were unworthy of notice. The Envoy denied that there had been any fighting in the Shan States. The facts were, he said, that the Saubwas or Chiefs of Moneh (or Monai-Meung Nai) and Kyaintone (Kyangt'ong) had been unruly and disloyal, and a Burmese official was sent to call them to account. They were conscious of their guilt, and said that if he came on they would take to flight. So the Myothit Woondouk (with the Yan Atwinwoon, I think,) had been sent up to pacify them. These officers had gone up to Nyoungyue (Yongwhe), and had communicated with the Chiefs through the Monai Chief's sister, who was one of the late King's queens—a youngish woman of about 30 or a little over. Through her the Burmese officers had succeeded in allaying the fears of the two Chiefs, to whom they promised amnesty for their former disloyalty; and the Chiefs had accordingly returned to their fealty without any hostile movement.

The 3rd January 1882.

No. 4.

TELEGRAM from the VICEROY OF INDIA to the SECRETARY OF STATE, dated 20th February 1882.

King's Agent at Rangoon reports that all monopolies were stopped on 16th. An Embassy, headed by Panjeet Woona, a high official, is about to be sent by the King, and I have intimated my readiness to receive it.

No. 5.

No. 15 of 1882.

To His Excellency the Most Hon. the GOVERNOR GENERAL OF INDIA IN COUNCIL.

My Lord Marquis, India Office, 10th March 1882.

I have to acknowledge the receipt of Political Letter of your Excellency's Government, No. 14, dated the 6th February, reporting your proceedings in the matter of trade monopolies in Upper Burmah.

2. I approve the terms of the remonstrance on this subject which, under instructions from Your Excellency in Council, was addressed by the Chief Commissioner of British Burmah to the Foreign Minister at Mandalay on the 4th January last. It is the hope of Her Majesty's Government that the subsequent stoppage of all monopolies, reported in your telegram of the 20th February, and the declared intention of the King to depute to Your Excellency an Embassy headed by an officer of suitable rank, may be understood as indications of a change of policy at the Burmese Court, and that it may be found possible ere long to re-establish relations between Your Excellency's Government and that of the King on a footing which shall be mutually satisfactory.

(Signed) HARTINGTON.

No. 6.

TELEGRAM from VICEROY to SECRETARY OF STATE, dated 24th June 1882. (Extract.)

It appears that Burmese negotiations now pending might be facilitated if their strong desire for direct Treaty with Queen were met in some way. If Home Government would authorise, we might agree to short Treaty in Queen's name stipulating for peace and friendship and mutual good treatment of subjects, provided that Envoys will sign with Indian Government another Treaty satisfactory to us settling all questions affecting our relations with Burmese Court.

No. 7.

TELEGRAM from SECRETARY OF STATE to VICEROY, dated 8th July 1882. (Extract.)

Yours, 24th June. Proposed course agreed to.

No. 8.

No. 104 of 1882. (Extract.)

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

To the Right Hon. the MARQUIS OF HARTINGTON, Her Majesty's Secretary of State for India.

Simla, the 15th September 1882.

As Your Lordship is aware, a Burmese Embassy arrived in this country from Mandalay in April last, for the purpose of negotiating a revision of the existing Treaties between British India and Upper Burma, and, after protracted and apparently successful negotiations, received a summons from the Mandalay Government on the 22nd August to suspend their operations, and to return to Upper Burma. We have now the honour to furnish, for the information of Her Majesty's Government, a full report of the proceedings of the Embassy, together with copies of papers connected with their Mission.

2. Our last detailed reports on Burmese affairs were contained in the Despatches marginally noted. In the former we explained that, although the Mandalay Government were departing from their Treaty engagements by the creation of fresh monopolies, and undoubted injury was in consequence being caused to the important local trade between Upper and Lower Burma, yet that, on a review of all the circumstances, we did not think it desirable to resort to active measures of intervention, and therefore proposed simply to address the Mandalay Government on the subject, and to press them to observe their Treaty obligations. Our decision was approved by Your Lordship,* and, though the reply to our remonstrance was not satisfactory, information reached us almost simultaneously that some of the new monopolies had fallen through. As His Excellency the Viceroy was at the time contemplating a visit to Burma, we thought it most convenient to postpone further action until he should be in a position to satisfy himself, by personal enquiry on the spot, as to the best course to be taken.

No. 125, dated 2nd October 1881.
„ 14, „ 6th February 1882.

* No. 46, dated 11th November 1881.

3. In the later of the two Despatches above cited, we informed Your Lordship that, after full consultation with the local authorities and the leading representatives of the mercantile community of Rangoon, His Excellency had decided on again remonstrating with the Mandalay Government on the subject of the monopolies. It was true that the first remonstrance had been apparently ineffectual; but there was some reason to suppose that there had been a change in the aspect of affairs at Mandalay, and that a timely protest against the renewed contravention of Treaties, backed by the personal authority of the Viceroy, might have the effect of strengthening the hands of the wiser members of the King's council, and, through their agency, might be the means of securing from the King's Government closer observance of his Treaty obligations. This anticipation was not disappointed, and on the 20th February we were able to telegraph to Your Lordship that the King's Agent at Rangoon had announced the entire cessation of monopolies (excepting of course those sanctioned by Treaty), with effect from the 16th idem.

4. About the same time the Chief Commissioner informed us that the Mandalay Government desired to depute to Calcutta an Envoy "to discuss with the Government of India questions affecting the interests of British and Upper Burma;" and, in reply, the Viceroy expressed his willingness to receive with due consideration the proposed Mission. The possibility of further overtures of this kind had been already considered by us, and His Excellency the Viceroy had taken the opportunity of his visit to Rangoon to ascertain how far revision of existing Treaties with Upper Burma was desirable in the local interests, and, more particularly, what would be the advantages and disadvantages of re-establishing a Representative of the British Government at Mandalay. Our general

conclusions on the subject may be briefly stated as follows:—Our main, and indeed almost sole object, in the maintenance of diplomatic relations with the Mandalay Court is the protection of British subjects and others trading with or visiting Upper Burma. British Burma and the King's possessions are so closely connected by geographical situation, by the similarity of the races inhabiting them, and by the facilities for communication afforded by the Irrawaddy, that there is a constant stream of intercourse between them. Moreover, the natural richness of the country, and the market created for its produce by the establishment of a large commercial port at the mouth of its cheap water-way, have developed a trade of more than local importance. Although hampered by many difficulties arising from mal-administration at Mandalay, this trade has shown remarkable vitality and promise; and there is every reason to suppose that, if it could be freed from the injurious influences of the Mandalay officials, it would still further contribute to the prosperity of the Burmese community. Even, therefore, if we were otherwise disposed to favour a policy of isolation, it would be inexpedient, and indeed practically impossible, for us to stand altogether aloof from the course of affairs in Upper Burma. In a State of which the administration is so imperfectly organised, diplomatic intervention would often be necessary, even at the most favourable times, for the settlement of disputes which, in civilised countries, might be left to the Courts; and the disorder which has recently prevailed at Mandalay has much increased our difficulties in procuring redress for the legitimate grievances of British subjects and others entitled to our protection. Now, we have never attempted or desired to exercise interference in the internal affairs of Upper Burma; and of late years circumstances have forced us even to withdraw our Representative from the Court of Ava; but recent events have shown that the considerations, briefly noticed above, possess a very practical importance for us, and the conclusion to which they lead is that the re-establishment of a British Resident at Mandalay, though, as in the past, it may not impossibly lead to some difficulties, would be on the whole less open to objection than the existing want of rapid and direct diplomatic communication between two countries which are so closely connected by position and circumstances.

5. When, therefore, overtures were made to us for the renewal of diplomatic relations with Upper Burma, we were not disposed to discourage them. It would of course have been undesirable that the first advances should come from us, both having regard to the circumstances under which our Resident from Mandalay had been withdrawn, and because a British Envoy, unless cordially welcomed and honourably received, would not be in a position to obtain an effectual hearing for any representations which we might have to make. But, though our experience of the course of public affairs in Upper Burma prevented us from forming too sanguine an estimate of the probable results of renewed negotiations with the King's Government, still, both from the nature of the overtures made in His Majesty's name, and from other information which had reached us, it seemed not improbable that the wiser and more moderate section of His Majesty's advisers had themselves felt the disadvantage of being cut off from diplomatic relations with the Government of India, and had, for the time, been able to make their views prevail. Though we were aware that this state of opinion might not have lasting effects, we determined to put it to the test by receiving the Embassy, feeling assured that, even if our negotiations should not immediately result in a successful revision of treaties, they would at least serve to clear away misunderstandings, and prepare the way for a less strained condition of relations with Mandalay.

6. The Burmese Envoys reached India on the 15th April, and Simla on the 30th April. We appointed Mr. Grant our Foreign Secretary to conduct negociations with them; and, as the Mission was numerically a large one, and our treaty relations with Upper Burma involved questions of jurisdiction and other legal matters, we thought it desirable to associate with him Mr. Fitz-Patrick, the Secretary in our Legislative Department. The Envoys brought with them letters from the King, professing a sincere desire to encourage the trade and intercourse between the two countries. When, however, they were invited to state the conditions on which they had been instructed to treat, they produced a draft, closely resembling in some of its most objectionable features the sketch of a treaty which had been so unhesitatingly rejected, as radically unsuitable, in 1880. We will not here attempt a complete analysis of the Burmese proposals; but a mere mention of some of the leading provisions of the draft will show how widely it departed from the declared intentions of the King, and how inadmissible it was even as a basis for negotiation. In the first place, the treaty was drawn, not as between the Indian and Upper Burmese Governments, but as between the Burmese Sovereign and Her Majesty the Queen-Empress, and provided for the permanent representation of the former at the British Court. The effect would have been, of course, to take out of our hands the control of diplomatic relations between British India and Upper Burma, and to provide for their being conducted on the other

side of the globe. Then it was proposed to place further fetters on trade by creating fresh monopolies, and by doubling the existing five per cent. duties; and to trammel the intercourse between the two countries, which had hitherto been, in theory at least, free, by introducing an elaborate and vexatiously restrictive system of passports for British subjects. We were further asked to consent to discourage river navigation by admitting heavy tonnage dues on vessels entering Burmese waters, and by accepting restrictions on their defensive armaments, which would have placed them at the mercy of disorderly assailants or other bad characters. Whilst the nature of the proposals made in regard to trade and intercourse was thus retrograde and illiberal, we had equal ground of objection in the proposed weakening of the safeguards provided in existing treaties for the protection of British subjects, by means of registration of their nationality, and the establishment of a Mixed Court of Justice. Again, the degree of control to be exercised by us over the importation of arms into Upper Burma had long been a difficult question; and, though always willing to make full allowance for the maintenance by the King's Government of his legitimate authority, we had constantly declined, as a measure of ordinary prudence, to let our seaports be used by the Burmese as a source of supply for arms to an extent and of a kind which would have been unnecessary for hostile operations against any power but our own. The Upper Burmese Government were well aware of these conditions; and therefore the Article which they had inserted on this subject in the Draft Treaty, and which provided for the practically unlimited importation by them of material of war, may be cited as a fresh instance of the impracticable nature of the terms which they offered to us. Another matter to which the King's Government have always attached special importance was the prevention of conspiracies against his authority, and it is notorious that their treatment of persons who could be regarded politically as sources of danger has been exceptionally cruel. Many of these persons have from time to time sought an asylum in British territory; and, in order to bring them within the range of Burmese authority, the draft contained a provision for the extradition of political offenders. Under no circumstances, of course, could we have taken upon ourselves any engagement of the kind; and, following so shortly after the painful events which signalised King Thibau's accession, the present request, which would under any circumstances have been inadmissible, was particularly objectionable.

7. These were the principal points in which the Burmese Draft Treaty was calculated to produce actively injurious effects; but there were also negative objections to it, more particularly in its omission to provide suitable guarantees for the security and honourable reception of our Representative at Mandalay. As we have already explained, we were and are satisfied that, under proper conditions, the presence of a British Resident at the King's Court would be distinctly advantageous in steadying our relations with Upper Burma, and in improving our opportunities of obtaining redress for the grievances of persons entitled to our protection. At the same time recent experience had shown most clearly that a British Representative at the Burmese Court, without assured position and influence, may be an embarrassment rather than a source of strength to us; and we had nothing to gain by revival of diplomatic relations on any terms which failed to provide for our Resident's personal safety and dignity. Indeed, this was almost the only condition, approaching to a concession, on which we were determined to insist in a revision of Treaties with Upper Burma. Although the balance of advantage in existing Treaties was undoubtedly on the side of the Burmese, we were indisposed to press for further material concessions, because we believed that there was nothing in the present Burmese Customs regulations, if fairly carried out, which need unduly hamper trade; and that what was really wanted, in the interests of the commercial community, was not so much nominally reduced duties or improved facilities for trading, but such an understanding with the Mandalay Government as would enable us to secure strict observance of existing rules, and would effectually prevent irregular exactions. This consummation, we felt assured, could only be attained by treating with the Burmese on terms which would satisfy them as well as ourselves. Even if we could succeed in forcing on them a Treaty framed entirely to further own own interests, we could not rely on their carrying it out in a willing spirit, and the result would have been that, under the guise of a nominal gain, we should have concluded an arrangement productive of constant irritation, and thus certain to cause, in some way or another, consequences detrimental to the trade for the benefit of which it had been devised. Therefore, from every point of view, we were led to the conclusion that our aims should be, not to seek illusory advantages by insisting on hard terms, but to effect, if possible, a re-adjustment of existing relations under conditions calculated to place on a really *firm* footing the privileges nominally secured to British subjects by existing Treaties.

8. Our objects, it will be admitted, were moderate, but when the Burmese proposals were laid before us there seemed to be but little prospect of discovering any common ground of agreement between them and us. Some articles of the Draft Treaty, such, for

instance, as the provision for extradition of political offenders, we felt bound to reject summarily, as beyond the pale of discussion. About others again, which did not transgress so decidedly any accepted principle, and in regard to which some compromise might therefore be possible, we felt doubtful whether, considering the unreasoning spirit shown in the Draft as a whole, there was much prospect of bringing matters to a successful issue. Knowing, however, that it is usual among Oriental diplomatists to ask more than they are prepared to take, and feeling satisfied that nothing but good could result from giving to the Burmese Envoys a full hearing, we determined to carry through the negotiations to a conclusion.

9. It was thought desirable to commence by taking up the leading points on either side, and ascertaining if any settlement was possible in regard to them. On our side, we wished to make it clear that we were not prepared to sacrifice the safeguards secured to our commerce by existing Treaties, and that we did not feel justified in entertaining any proposal unaccompanied by suitable guarantees for the re-establishment of a British Residency at Mandalay. On the part of the Burmese, it soon became apparent that the points to which they attached most importance were the privilege of treating directly with Her Majesty the Queen-Empress, the right of free importation of arms, and our co-operation in preventing armed attempts against the King's authority. We found it convenient to defer the consideration of the first of these questions, chiefly because it involved matters which we were unable to settle without reference to Her Majesty's Government; and accordingly the earlier negotiations were directed mainly to the other points above mentioned. In deference to our strong remonstrances, and on condition of our satisfying them, regarding the supply of arms and the aid to be rendered by us in the prevention of conspiracies, the Burmese Envoys finally declared themselves ready to maintain permanently the existing five per cent. rate of duties, except on spirituous liquors and intoxicating drugs (to the increased taxation of which we made no objection), and to abandon one of the two new monopolies (that on palm-sugar) for which they had stipulated. Their strongest argument in this part of their case was that their Government was entitled, under the treaty of 1867, to raise its customs duties to ten per cent. all round, after the conclusion of a term of ten years, which had been completed in 1877. In reply, it was pointed out, among other arguments, that under that treaty, the Burmese Government was not empowered to levy more than ten per cent. on intoxicating liquors and drugs, whereas they now sought to levy thirty per cent. on them; and that, in the event of their raising their rates at all, the right accrued to us of reviving our frontier duties. In regard to the reception of our Envoy, the main difficulty lay, as is well known, in the somewhat humiliating observances prescribed by Burmese court etiquette, but it was found that the Mission had come prepared to make concessions on this point, though they at first demurred to placing them formally on record in the Treaty.

10. Thus, as there appeared to be a prospect of arriving at a reasonable settlement on these points, the negotiators proceeded to deal with the arms and conspiracy questions.

11. In regard to the former, the article to which both we and they finally agreed* was the result of much discussion and compromise. It embodies, however, as closely as was possible under the circumstances, the principle on which previous Governments of India have been willing to act in regulating the importation of arms into Upper Burma, and which we ourselves consider fair and reasonable, viz., that our interference shall go just so far as may be necessary for purposes of self-protection and no further. The Burmese have no neighbours, except ourselves, against whom munitions of war on a great scale, or of the most advanced models, could ever be called into play; and their finances are not in a condition to admit of the heavy expenditure necessary to secure the latest appliances of war for the sake of mere show. If, therefore, as in the case of the proposed purchase of 100 rifled guns in 1869, we were asked to acquiesce in the importation of arms on a scale which, if not implying immediate hostile intentions against us, would at least create apprehension in our territory, and force on us considerable expenditure in counter armaments, we should always feel justified in withholding our consent. In other cases it may not be so easy to draw the line, but under no circumstances should we be inclined to use our powers of control jealously or illiberally. The Burmese military organisation is not at present of a threatening character; and, so long as it continues to be restricted within reasonable limits, we need make no objection to the importation of arms on a scale

* "The British Government will accede to applications on the part of the Burmese Government to purchase arms and munitions of war wherever the latter Government pleases, and will allow the free importation of arms and munitions of war so purchased under the permission of the British Government, provided that such applications do not seem to be made with a view to the possibility of hostilities between the two countries, are consistent with the maintenance of friendship, and are justified by the necessary requirements of the Burmese Government."

suitable to the wants of the existing force, or to the maintenance of the King's authority. Acting on these views, we consented to insert an Article in the proposed Treaty, providing for the immediate purchase by the Burmese Government of 5,000 rifles, with the necessary ammunition; and we should have guided ourselves by similar principles in future.

12. Regarding the proposal that we should co-operate in preventing armed expeditions against the King's Government, we need not enter into much detail, as the question raised no real difficulty. The Burmese Government is said to live in constant fear of attempted reprisals on the part of those members of the Royal family who have succeeded in escaping from the cruel treatment to which most of their number have fallen victims; and the state of public feeling, caused by the severe measures which followed the accession of the present King, has undoubtedly given some ground for these apprehensions. Notwithstanding, however, the sentiments of horror with which we, in common with others, regarded the King's earlier proceedings, the matter was not one in which we had any *locus standi* for active interference; and though, in common humanity, we gave an asylum to the fugitive Princes who sought our protection, we were none the less ready to admit, in the present negotiations, that we were bound to prevent these refugees, by any reasonable means in our power, from using our territory as a base for hostile expeditions against the King's Government. As, however, the Burmese Envoys represented that a formal acceptance by us of our admitted obligations in this respect would greatly strengthen the hands of their Government, and as we had no desire to repudiate the liabilities imposed on us by international comity, we consented to include in the Treaty the Article marginally quoted.

"Each Government engages to use due diligence in preventing the subjects of the other Government, who have taken refuge in its territories, and any other persons, from organising armed expeditions in or making overt attempts from these territories to assail the authority of the other Government."

13. Having thus found that there was a good prospect of coming to terms on the other principal points in issue, we considered that matters were at last ripe for taking up the question of direct relations with Her Majesty the Queen-Empress; the consideration of which, as we before explained, we had postponed because we could not settle it without the consent of Her Majesty's Government, and because we preferred not to address your Lordship on the subject until we had reason to hope for a successful termination of our labours in other respects. The question was treated by the Burmese as one affecting their national dignity, and there is some evidence to show that this feeling had long existed among them, though probably it would have never attained its present prominence but for the recent increase of communication between Upper Burma and European powers, and more particularly for the admission of the Burmese Sovereign to Commercial Treaties with Italy and France.* The precedent thus established supplied them with a plausible argument; and they were further able to point to the example of Siam, a State which they regard as of inferior rank to their own, and which nevertheless enjoys the privilege of treating directly with Her Majesty's Government. Therefore, on the understanding that the King was prepared to waive in our favour a long-standing and much cherished point of Court etiquette, there was something to be said for making the concession as easy as possible to him by consulting his dignity in a manner which he was reported to ardently desire. Even, however, on the supposition that Her Majesty the Queen-Empress would be prepared to accede to the King's wishes, we could not of course have entertained the Burmese proposal in the shape submitted by them, which would have involved not only a change in the form of our Treaty relations with Burma, but also the introduction of a highly inconvenient and circuitous mode of procedure into our diplomatic dealings with the Burmese. Eventually the Envoys consented, after much discussion, to abandon their proposal for the deputation of an agent to Her Majesty's Court, and to accept, in full satisfaction of this part of their requests, a provision that the Treaty should run in the name of Her Majesty the Queen-Empress instead of in that of the Viceroy. As there were obvious objections even to this modified demand, the least of them being that it would have caused very considerable delay in the necessary correspondence with England, we proposed instead, with the consent of Her Majesty's Government, that there should be two Treaties,—one a business Treaty with the Indian Government, the other a brief Treaty with Her Majesty the Queen-Empress, providing merely for friendly relations, and for the favourable treatment of Burmese subjects visiting the United Kingdom. This solution of the difficulty was accepted by the Burmese Envoys and their Government; and all important points being thus disposed of, we placed in their hands, after some further negotiations on minor matters, the Draft Treaty which forms Enclosure No. 12 to this Despatch.

* The latter has not been ratified.

14. Although the Burmese Envoys did not fail to find some fresh points to comment upon, and still continued to press for the acceptance of their demands as a whole, they

appeared to do so for form's sake mainly, and it was understood that they were willing to accept the result of the negotiations as a sufficiently fair settlement of the questions pending between the two Governments. The only point in the Draft Treaty which seemed still to occasion any real difficulty to them was the provision for a Residency guard at Mandalay. In stipulating, however, that our Resident should have a sufficient escort to guarantee his personal safety against sudden disturbances, we were raising no new question; for, under the Yandaboo Treaty of 1826, we were entitled to supply him with a guard of fifty men. We had on various occasions taken advantage of this provision; and though in quiet times it might be possible for him to dispense with a guard, experience had convinced us of the need of neglecting no reasonable precaution for the security of our Resident, should we decide again to appoint one at Mandalay. We were, therefore, unable to concede this point, and we felt it the less necessary to do so, because, when in 1878 the Burmese authorities raised a similar difficulty about the location of a Residency guard at Mandalay, they gave way on our expressing a determination to adhere to our Treaty rights. We are, however, thus particular in stating the case at more length than it may seem to merit, because it was, as we have said, the only matter remaining unsettled on which the Envoys appeared to lay much stress. They expressly demurred, it is true, to our refusal to admit a fresh monopoly (on tea) and to some minor points, but we have not sufficient grounds for concluding that our decision on these questions materially affected their estimate, or that of their Government, of the Treaty as a whole.

15. Our Draft Treaty was formally presented to the Burmese Envoys on the 28th July, and on the 22nd August they informed us that they had received a telegram from their Government, stating that the Articles of the Draft Treaty telegraphed to them were still under consideration, and desiring the Embassy to defer execution of the Treaty and to return to Mandalay. Accordingly, after a farewell interview with His Excellency the Viceroy on the 29th August, they left Simla, *en route* for Mandalay, on the 31st August. As will appear from their letter to our Foreign Secretary (Enclosure No. 14), which is the only communication we have yet received from them on the subject, the Burmese Government have not yet formally announced to us their intention of breaking off negotiations. It is therefore conceivable that the Envoys may have been recalled to Mandalay for the purpose of rendering personal explanations on points which have been imperfectly cleared up by their telegraphic messages; and though we are not now sanguine of the possibility of a renewal of overtures from the Burmese Government, we have thought it desirable to neglect no opportunity of bringing to a satisfactory conclusion negotiations which have occupied so much time and labour. We have, therefore, placed in the hands of the Envoys a Draft Treaty (Enclosure 18) practically identical with that which their Government has left unaccepted, except in the omission of the provisions for direct relations with Her Majesty the Queen-Empress; and have told them that it will be open to their Government to sign this Treaty, in communication with the Chief Commissioner of British Burma, at any time before the conclusion of the present calendar year. The offer of a direct Treaty with Her Majesty the Queen-Empress has been formally withdrawn, as, in our opinion, the option of accepting so high a privilege should not be allowed to remain open to any State except for a brief and strictly limited period; and the Burmese Government has been informed that, unless the Treaty now offered to them be accepted within the prescribed period, it will be withdrawn also.

16. We desire to bring to your Lordship's notice the able manner in which Mr. Grant and Mr. FitzPatrick have discharged the duties entrusted to them. Throughout the negotiations they have displayed tact, patience, and firmness, and although their efforts have not resulted in the conclusion of a Treaty we feel none the less bound to place on record our appreciation of the services which they have rendered. We must also mention the valuable assistance which has been afforded by Mr. Pilcher, C.S., who was deputed from British Burma to accompany and interpret for the Mission. In addition to his duties as interpreter, he has been employed by us in carrying on informal communications with the Envoys, and in this difficult task Mr. Pilcher has shown much skill and intelligence.

We have, &c.,

(Signed) RIPON.
" D. M. STEWART.
" J. GIBBS.
" E. BARING.
" T. F. WILSON.
" C. P. ILBERT.
" S. C. BAYLEY.
" T. C. HOPE.

Enclosure 1 in No. 8.

Dated Simla, 5th May 1882. (Extract.)

From R. H. PILCHER, Esq., Deputy Commissioner on Special Duty with the Burmese Embassy, to C. GRANT, Esq., C.S.I., Officiating Secretary to the Government of India, Foreign Department.

I HAVE the honour to forward, for your information, the papers enumerated in the margin.

(1) Letter to Foreign Secretary from Foreign Minister, Mandalay.
(2) Translation of (1).
(3) Copy of letter from His Majesty the King of Burmah to Her Majesty the Queen.
(4) Literal translation of (3).
(5) Free translation of (3).
(6) Copy of letter from His Majesty the King of Burmah to His Excellency the Viceroy.
(7) Literal translation of (6).
(8) Free translation of (6).
(9) Copy of Ambassador's powers.
(10) and (11) Literal and free translations of (9).

2. As I have not yet formally reported my movements with the Burmese Embassy, I take this opportunity of informing you that, in obedience to instructions given me by the Chief Commissioner of British Burmah, I started with the Embassy from Thayet-myo on Thursday morning, April 6th. We reached Rangoon on the following Saturday evening, and left again on the morning of the 11th in the Indian Government steamer "*Enterprise*" and Her Majesty's ship "*Ranger*" for Calcutta. His Excellency the Ambassador, the Colonel of the "South Hundred-and-fifty" Guards, and myself, sailed in the "*Ranger*," and the rest of the party in the other vessel. We arrived in Calcutta together, and landed on Saturday evening the 15th. At Calcutta we stayed till the 27th, when we started for Simla, and we reached Simla on the 30th, at five in the evening. While we were in Calcutta, I purchased warm clothing for the members of the Mission, in accordance with orders conveyed to me by Mr. Cockerell. The cost of this I shall let you know later.

† Enclosure 9.

I enclose† a list of the party as it was when we arrived here, for record.

Enclosure 2 in No. 8.

TRANSLATION of a LETTER from HIS EXCELLENCY THE BURMESE FOREIGN MINISTER, to the FOREIGN SECRETARY, Fort William.

I BELIEVE and trust that the Viceroy and yourself will concur in His Majesty the King of Burmah's special desire for the uninterrupted continuance and strengthening of the permanent friendly relations and of the free commercial intercourse at present existing between the Burmese and English Empires. In accordance with His Majesty's order that, in order to testify his desire for the continuance and strengthening of the long friendship between his own and the English Empires, an Ambassador should be appointed and sent with a letter to be sent to the Queen of England, and a letter to the Viceroy of India, and presents, the Kyouk Myoung Myoza, a member of the Privy Council (titles), has been appointed Ambassador, the Wemmasoot Myoza and the Thanjet Woondouk, Under-Secretaries of State (titles), have been appointed as Secretaries to the Embassy, and two Sayaydawgyees (titles) have been appointed as Assistant Secretaries. They have been given full powers to discuss and transact all business that can be discussed or transacted for the good of both countries, and have been sent with royal letters and presents. When the Burmese Embassy arrives, it will become manifest that all officers of the Burmese Government desire, as our master the King of Burmah desires, the continuance and strengthening of the permanent friendly relations between the two countries. I believe and trust that you will entirely concur with the Burmese Ministers in this respect. I beg that you will afford the Embassy such assistance as may be necessary to enable them, as soon as may be, to have an audience of the Viceroy, and to present the letter and gifts they are taking for His Excellency.

1243 Taboung,
waning moon 6th=9th March 1882.

THE PRIME MINISTER (titles).

Enclosure 3 in No. 8.

LITERAL TRANSLATION of LETTER from HIS MAJESTY THE EMPEROR OF BURMAH to HER MAJESTY THE QUEEN.

I HAVE reflected that when, in accordance with the duty, incumbent on all crowned rulers who govern countries and dominions, of earnestly desiring the tranquillity and prosperity of merchants, great and small, and of all their subjects, they, after considering and taking thought for the welfare and prosperity of merchants, great and small, and of all subjects in their dominions, and having joined together and cemented royal grand friendships with the crowned kings of other countries, reciprocally and mutually plan, strive, and endeavour, as they ought to endeavour, that merchants, great and small, may be easily able to go and come and to travel and trade from one country to another and from one empire to another, that new branches of industry and commerce may spring up, and that the existing industry and commerce may increase, then and only then do merchants, great and small, and all subjects, succeed in attaining to the prosperity to which they are entitled; and therefore, as I have the utmost confidence that, if I join together and cement a royal grand friendship without break with the English country and empire, as there was originally joined together and cemented a royal grand friendship betweeen two countries from the time of my Royal Sire, the holder of the 5th Synod, the Righteous Monarch onwards, the merchants, great and small, and the subjects of both Empires, will enjoy increased prosperity, I have appointed the Kyouk Myoung Myoza Atwinwoon Mingyee Theeree Maha Zeya Nanda Kyau-din as Chief Ambassador, the Wemmasoot Myoza Woondouk Mingyee Mindin Mahaseethoo and the Thanjet Woondouk Mingyee Minhla Mahaseethoo Gyau as Second Ambassadors, and Sayay-dawgyee Maha Mingyau Yaza and Sayagdawgyee Maha Minhla Thinkaya as junior Ambassadors, and I have given them full power to negotiate and transact in a suitable manner all business without exception that can be negotiated and transacted for augmenting the prosperity of (our) countries, making the augmentation of the prosperity of the trade and business of merchants, great and small, of both countries the principal object; and I am sending with them a royal letter and presents to be delivered to Her Majesty the Queen of England, and a royal letter and presents for the Viceroy whom Her Majesty the Queen has appointed to rule her Indian Empire.

When the Ambassadors come to the Viceroy I trust and feel sure that Her Majesty the Queen of England, exactly concurring with His Majesty the Emperor of Burmah in this desire for the joining together and cementing of a royal grand friendship between the crowned Sovereigns of the two countries in order that the industries and commerce of the merchants, great and small, of both countries may be improved, will communicate to the Viceroy her desire that the business of joining together and cementing a royal grand friendship between the crowned Sovereigns of the two countries should be well and properly concluded.

Looking forward to the future, I wish and pray that, by the excellent power and grace of God, the royal sons and daughters and the royal relatives of Her Majesty the Queen may be preserved from danger and enjoy happiness.

Written at the Palace, Mandalay, on the 6th of the waning moon of Tabaung 1243 B.E., corresponding to 9th March, A.D. 1882.

Enclosure 4 in No. 8.

FREE TRANSLATION of LETTER from HIS MAJESTY THE EMPEROR OF BURMAH to HER MAJESTY THE QUEEN.

I AM not insensible of the duty incumbent on me as on all Sovereigns of taking thought for the welfare and prosperity of my subjects, and for the improvement of commerce and manufactures. I am convinced that these ends cannot be fully attained in any country unless friendly relations and free intercourse be established and maintained with neighbouring nations. It is only by such means that new arts can be acquired and existing trades and industries improved. Especially do I recognize the benefits which must accrue to my subjects from the maintenance of the friendship which my father established with the British Government. With this view I have appointed the Kyouk Myoung Myoza, a member of my Privy Council, as my Ambassador, with five other Officers of State in his suite, and I have conferred on him full powers to conduct what-

ever negotiations may be found necessary. I am sending him to His Excellency the Viceroy with this letter and the accompanying gifts for Your Majesty, and with a letter and presents for His Excellency. I trust that you will concur in my desire for the maintenance of cordial relations between our two Governments, and that you will inform His Excellency the Viceroy that you wish the negotiations brought to a speedy and auspicious conclusion. Permit me to assure you that I earnestly desire and pray for the happiness and welfare of Your Majesty and all your Royal family.

Given at the Palace, Mandalay, on the 6th of the waning moon of Taboung, 1243 B.E., corresponding to 9th March, A.D. 1882.

Enclosure 5 in No. 8.

Literal Translation of Letter from His Majesty the Emperor of Burmah to His Excellency the Viceroy of India.

I have reflected that, not until the rulers and governors of countries and dominions, in fulfilment of the duty incumbent on them of carefully and particularly, without oversight or neglect, planning, striving, and endeavouring after the welfare and prosperity of merchants, great and small, and of all their subjects, in order to the incessant uninterrupted progress and improvement of trade and manufactures, whence arises the advancement of the welfare and prosperity of merchants, great and small, and of all their subjects, join together and cement royal grand friendships with the crowned sovereigns of other empires, and, the countries thus united in royal grand friendship all agreeing, devise, endeavour, and bring it to pass that the merchants, great and small, of one country may trade, traffic, buy, sell and travel in other countries, can that prosperity be attained which ought to be attained; and so, since I desire to join together and cement without break a royal grand friendship with the Empire of Her Majesty the Queen, as there was originally joined together and cemented a royal grand friendship between the two countries from the time of my Royal Sire, the holder of the fifth Synod, the Righteous Monarch onwards, therefore I have appointed the Kyouk Myoung Myoza Atwinwoon Mingyee Theeree Maha Zeya Nanda Kyau-din as Chief Ambassador, the Wemmasoot Myoza Woondouk Mingyee Mindin Mahaseethoo and the Thanje' Woondouk Mingyee Minhla Mahaseethoo Gyau as Second Ambassadors, and Sayaydawgyee Maha Mingyee Yaza and Sayaydawgyee Maha Minhla Thinkaya as junior Ambassadors, and I have given them full powers to transact and negotiate in a suitable manner all business without exception that can be transacted and negotiated to secure the welfare and prosperity of (both) countries and dominions, making the success of the trade and commerce of the merchants, great and small, of both countries their principal object; and I am sending them with a royal letter and presents for Her Majesty the Queen, and a royal letter and presents for His Excellency the Viceroy. When the Ambassadors arrive the special desire of His Majesty the Emperor of Burmah that the perpetual royal grand friendship between the crowned Sovereigns of the Burmese and English empires should be pleasantly established and strengthened, will be well and fully made clear. I trust and believe that His Excellency the Viceroy will send to Her Majesty the Queen the royal letter and presents which the Ambassadors bring for her; and will strive and endeavour to bring to an auspicious conclusion the business of joining together and cementing a royal grand friendship between the two crowned Sovereigns, which will be most beneficial in promoting and increasing the manufactures and trade of the merchants, great and small, and all the subjects of both countries.

Enclosure 6 in No. 8.

Free Translation of Letter from His Majesty the Emperor of Burmah to His Excellency the Viceroy of India.

I am not unmindful that it is the duty of all princes and rulers to use every effort in their power to advance the welfare and prosperity of their subjects, and to keep especial watch over the interests of those engaged in mercantile pursuits. Free and unrestricted intercourse with foreign countries is a condition indispensable to the due advancement of commercial and industrial enterprise, and it becomes thus incumbent on all Governments to establish and maintain friendly relations with neighbouring States, and to secure to their subjects the right to trade and travel without let or hindrance. It is

only by this means that nations can obtain the full measure of wealth and prosperity to which they are entitled. For these reasons I am desirous of maintaining and improving those friendly relations between the British Empire and my own which have existed since the time of my Royal Sire. I have to this end appointed the Kyouk Myound Myoza, a member of my Privy Council, as my Ambassador, and have deputed five other Officers of State to accompany him. I have conferred on him full powers to discuss and to settle all matters affecting the interests of the two countries, and have instructed him to devote special attention to commercial questions. I am sending with him this letter and the accompanying presents for Your Excellency, and a letter and presents for Her Majesty the Queen, which I hope Your Excellency will be good enough to forward. When the Embassy arrives, the sincerity of my desire for the establishment of cordial relations will be fully made known. And I trust that Your Excellency will make every endeavour to promote the interests of industry and commerce by uniting the crowned Sovereigns of the two countries in a bond of close and enduring friendship.

Enclosure 7 in No. 8.

LITERAL TRANSLATION of AMBASSADOR'S POWERS.

Order of His Majesty the Emperor of Burmah (titles).

FOR the information of all who may see these herein-after set out full powers.

Know all men that we have particular confidence in the diligent, intelligent, wise, and careful character and conduct of our specially appointed and deputed Chief Ambassador and Representative, the Chief Plenipotentiary, the Kyouk Myoung Myoza Atwinwoon Mingyee Theeree Maha Zeya Nanda Kyau-din.

We hereby confer on the Kyouk Myoung Myonza Atwinwoon (titles), in whom we repose especial trust, all powers consistent with our well-being and dignity which may be necessary to enable him to finally and conclusively discuss, converse, arrange, agree, and negotiate the following business :—

(1.) The business of meeting and conversing with any person or persons empowered and authorized on the part of Her Majesty the Queen of England and Empress of India in the same way as our specially appointed and deputed Plenipotentiary is empowered and authorized.

(2.) The business of talking, discussing, questioning, arranging, agreeing, or consulting with him or them.

(3.) The business of making a treaty or treaties, to remain in force for a time only or permanently, with the aforesaid person or persons.

(4.) Any business or question now pending between the two countries.

(5.) Any business or question which may hereafter arise.

(6.) Any business whatever, small or great, any affair, thing, purpose, or intention whatever, which can be a proper object of desire or effort.

Considering in concert all things connected with the subjects, purposes, and objects contained in the powers above conferred, we make these powers the basis and foundation of negotiation, and we reserve to ourself alone the power, after consulting the Council of State of the Burmese Empire, of ratifying, with their consent, any treaty or treaties to remain in force for a time only or permanently, and of signing the same.

In witness of the above conferring of full powers, we hereunto cause our seal to be affixed.

Signed by us at our Palace in our capital on the 6th day of the waning moon of Taboung, in the year of our religion 2425 B.E. 1243, corresponding to 9th March, A.D. 1882.

H. M. the EMPEROR of BURMAH.
KINWOON MINGYEE, Prime Minister.

Enclosure 8 in No. 8.

FREE TRANSLATION of AMBASSADOR'S POWERS.

From the Court of His Majesty the Emperor of Burmah.

KNOW all men by these presents that we have appointed the Kyouk Myoung Myoza, a member of our Privy Council, who enjoys our full confidence, as our Ambassador Extraordinary and Chief Plenipotentiary.

We hereby confer on him all powers consistent with our well-being and dignity which are necessary to enable him to meet any similarly authorized Representative or Representatives of Her Majesty the Queen of England and Empress of India, to discuss with him or them all affairs of State, and all questions which are now pending or which may hereafter arise relating to the two countries, provided they be such as may properly form objects of discussion or endeavour, and finally to negotiate and conclude with the said Representative or Representatives a treaty or treaties to remain in force temporarily or permanently between the two countries.

We reserve to ourself alone the right of finally ratifying and signing such treaty or treaties after consulting our Council of State, and with its consent.

Given at our Palace in our capital on the 6th day of the waning moon of Taboung, in the year of our religion 2425 B.E. 1243, corresponding to 9th March, A.D. 1882.

[L.S.]
H. M. the EMPEROR of BURMAH.
KINWOON MINGYEE, Prime Minister.

Enclosure 9 in No. 8.

LIST of MEMBERS of BURMESE EMBASSY and SUITE, with BRITISH OFFICERS accompanying them.

Ambassador	Moung Lin.
	„ Sanya.
	„ Loogalay.
	„ Teppyo.
Wemmasoot Woondouk or First Under-Secretary	„ Pau Oo.
	„ Thau.
	„ Yeh Doon.
Thanjet Woondouk or Second Under-Secretary	„ Pho So.
	„ To.
Toung-taya-nga-zeh Bo or Colonel of "South Hundred-and-fifty" Guards	„ Koung.
	„ Pho Min.
Sayaydawgyee or First Assistant Secretary, Oo Mya	„ Myat-oung.
	„ Thet.
Sayaydawgyee or Second Assistant Secretary, Oo Pouttoon	„ Pho Oo.
	„ Kyau, „ Karim — Engaged at Calcutta.
Moung Peh,* and Moung Oungzee,* private soldiers in His Majesty's Guards.	
Extra Assistant Commissioner or Myooke Moung Gyee	Moung Ngway Moung.
Mr. Pilcher	Moung Oung Ko, Clerk (from Thayetmyo, Dy. Commr.'s Office).
	„ Sane Nyoon, Peon (temporarily engaged).
	„ Toon, private servant.
	Wazir, private servant.

In the second column the names given are those of the retinue.
Each of the latter is put opposite the officer to whom he is attached.
Those marked with an asterisk are more or less immediately attached to the Colonel or "Bo." Thus in travelling by rail there were eight first-class and 23 second-class passengers.

R. H. P.

Enclosure 10 in No. 8.

FREE TRANSLATION of SKETCH, brought by the BURMESE EMBASSY, of a TREATY "between HIS MAJESTY the EMPEROR OF BURMA and HER MAJESTY THE QUEEN OF ENGLAND AND EMPRESS OF INDIA."

WHEREAS the Burmese and English Sovereigns are equally desirous that there should be perpetual peace between the two countries, that the subjects of one country should be at liberty to travel and trade in the other, and that commerce and manu-

factures should increase and prosper: And whereas they have appointed Plenipotentiaries to negotiate a treaty of friendship, the Burmese Plenipotentiary being the Kyouk Myoung Myoza Atwinwoon, and the English Plenipotentiary being :
Now, therefore, these Plenipotentiaries, having examined each other's powers, and found them in all respects regular and satisfactory, do hereby agree upon and sign the following Articles, to wit:—

1. The Burmese and English Sovereigns and their heirs and successors shall remain for ever at peace; and their subjects shall likewise, without distinction of race, live together in amity and concord.

2. Neither Sovereign shall do anything to diminish the welfare or prosperity of the other's dominions; both shall observe the friendship now declared.

3. In order to the maintenance of good relations between the two countries, and the settlement of political questions, for the furtherance of international trade and intercourse, for the protection of travellers, and for other purposes in which both Governments are interested, each Sovereign shall be allowed by the other to appoint an Ambassador or a Consul, as may be decided hereafter, at the capital of the other, temporarily or permanently; and such officers shall have the same* privileges as officers of similar rank of the most favoured nation.

* "Honours and prerogatives" is the French equivalent.

4. Each Government shall give the Representative of the other a suitable site for a residence, and shall allow him to hoist his flag there.

5. The British Government shall allow Burmese subjects to trade and travel according to custom, to purchase whatever goods they desire, and to reside wherever they like in British territory, and shall afford them all other due aid and protection according to international custom.

6. The Burmese Government will do the same for British subjects.

7. The British Government will take care that Burmese ships and boats, whether belonging to Government or to private persons, shall be given suitable places for anchoring and mooring in British ports and river-stations.

8. The Burmese Government will do the same in respect of British vessels.

9. When a ship, whether belonging to the British Government or to British subjects, with arms or ammunition on board, arrives at the frontier custom-house in Burmese territory, the Commander shall declare to the custom-house officer what arms and ammunition he has, and shall hand them all over to that officer, who will keep them safely and hand them back to the Commander on his return. If any ship be found to have transgressed this rule, the Commander shall be fined eight hundred rupees (Rs. 800), and the arms and ammunition shall be confiscated.

10. When an English merchant ship or boat enters Burmese territory and reaches the frontier custom-house, the Collector of Customs may place one or more Customs officers on board to prevent breaches or evasions of customs regulations.

11. When an English ship or boat arrives at a river-station in Burmese territory, the Commander shall, within twenty-four hours, deliver to the local custom-house officer a statement showing his ship's name, capacity, crew's names, passengers and cargo, under a penalty, except in case of the dangerous illness of the Commander, of five hundred rupees (Rs. 500) for the first offence, and not more than eight hundred rupees (Rs. 800) for the second offence. Goods must not be landed till a customs permit is obtained, under a penalty of confiscation of the goods and five hundred rupees (Rs. 500) fine. If goods be landed which are not included in a permit, the person landing them shall be liable to the same penalty.

12. When the Burmese customs officers have received lists of goods to be landed or shipped, they shall on the spot personally satisfy themselves that the goods landed or shipped tally with the lists. Shippers and consignees must attend in person or by agent at the shipping and landing of their goods, and in default they must bear all loss that may ensue.

13. For the assessment of customs duties, the value of goods imported from one country to the other shall be deemed to be the prime cost together with freight, commission, and insurance charges; and importers shall be bound to satisfy customs officers of the amount of such value by showing invoices and accounts.

14. If the customs officers think the prices named too low they may buy the goods at five per cent. above the prices named, paying within fifteen days.

15. If the importers of the goods object to this, or if the goods are of such a nature that the purchase provided for in clause (14) would be inconvenient, the customs officers may value the goods themselves. If the importers do not agree to the valuation of the

customs officers, the question must be referred to three respectable experts, and if they disagree, duty must be paid on the highest valuation made by any one of them. Receipts shall be given for all customs duty paid.

16. All wild natural products of the water, earth, forests, and hills belong of right to the Sovereign, who is lord of the soil. Thus it would be inappropriate to make any provision that precious stones, earth-oil, and timber, which manifestly fall within this category, should be admitted to be royal monopolies. But of merchandise, which may belong to private persons or to the public generally, palm-sugar and tea will be royal monopolies, to which the provisions of this Treaty regarding merchandise generally will not apply, and which will be dealt with as the Burmese Government may direct.

17. On all goods imported into or exported from Upper Burmah, save palm sugar and tea, duty will be levied at the following rates, viz.:—

On opium, wines, and all other intoxicating liquors and drugs, thirty per cent. *ad valorem*, and on all other goods but paddy and rice, which will be duty-free, ten per cent. *ad valorem*.

No transport duties will be levied on goods which can, by production of the receipt, be shown to have already paid import duty.

18. On merchant vessels entering Upper Burma a tonnage duty will be levied at the rate of eight annas a ton when they are of less than one hundred and fifty tons burthen, and at the rate of one rupee a ton when they are of more than one hundred and fifty tons burthen.

19. When goods have been shipped either from British territory or from a river-station in Burmese territory, if a portion of them are to be landed at one place and the rest carried on to another place, duty must be paid on the goods first landed at the place where they are landed, and on the rest at the place where they are landed or sold.

20. When goods on which duty has been paid are taken from one station to another in Upper Burma, the receipt for the customs duty paid must, on the arrival of the goods at their destination, be shown to the local customs officer, who will compare the goods with the customs receipt and pass them free of duty. If more goods are attempted to be passed than are covered by the receipt, the surplus will be confiscated.

21. When goods are brought to Rangoon from England for export to Upper Burma, the importers must show their invoices and make a declaration of the value of the goods to the Collector of Customs, Rangoon, who will, if he believes the declaration, collect import duty at the rate of one per cent. and pass the goods. With such one per cent. goods, the English Government may, if they choose, send a preventive officer as far as the first Burmese frontier custom-house. If it be desired to export the goods to any place beyond Upper Burma, a declaration must be made to the Burmese frontier customs officer, who will, if he believe the declaration, pass them, and then duty need only be paid at Bhamo.

22. A transit duty of one per cent. will be levied on goods brought through Upper Burma for export to Lower Burma. The Burmese Government may send a customs officer with such goods to prevent the breaking of bulk on the way to the frontier. On arrival there, if the exporter desire to send the goods elsewhere he must pay duty (to the British customs officers) on all goods except those which have been declared exempt from export duty.

(*e.g.*, abroad by sea or to Siam by land.)

23. British subjects shall be registered as such by the Political Officer at Mandalay only after producing such customary evidence of their nationality as shall satisfy some Burmese officer appointed for the purpose.

24. British subjects permanently residing in Upper Burma shall be subject to fair taxation, but shall not be liable to pay war taxes or to serve in war.

25. The English Political Officer shall furnish the Burmese Foreign Office with a list of all persons registered as British subjects. Such persons shall not travel without passports, to be obtained by the Political Officer from the Burmese Foreign Office, except within a radius of eight miles from the capital or of four miles from river-stations. If they do so travel, they shall be alone responsible for any damage they may suffer in person or property; and if they are found so travelling without passports, they shall be arrested as suspected persons, and sent to such place as the Burmese Foreign Office may direct.

26. No British officer or subject shall endeavour to turn any one resident in Upper Burma from his allegiance to the Burmese Government. The British Government shall take care to prevent this.

27. The Political Officer at the capital shall decide civil suits between registered British subjects according to English law and custom.

28. Civil suits between registered British subjects and other persons shall be decided, in a suitable place to be appointed by the Burmese Government, by an Officer of the Burmese Foreign Office sitting with the Political Officer, finally, if they can agree.

29. Any person but a registered British subject who is suspected of any offence or treason in Upper Burma, or who is a defendant in any civil suit, shall, if he takes refuge in the Political Officer's house or compound, in a British subject's house or compound, or in a British ship, be delivered up on demand to the Burmese Government without delay.

30. Any registered British subject in Upper Burma who is accused of any offence or is a defendant in a civil suit, shall on demand be handed over without delay to the Burmese authorities.

31. Burmese subjects accused of criminal offences in British territory shall be tried and punished by British Magistrates according to English law. British subjects accused of criminal offences in Burmese territory shall be tried and punished by Burmese Magistrates according to Burmese law.

32. Refugee rebels and traitors shall be given up by each country to the other in future. Rebels and traitors who have already taken refuge shall be kept from disturbing the peace of the country to which they belong.

33. When a Burmese subject is accused of murder, dacoity, robbery, or theft in Burmese territory, and is found in British territory, if the Burmese Government desire to demand his extradition, an enquiry shall be held by the British Political Officer and a Burmese officer, and if the guilt of the accused person appear to be established, the Burmese Government shall demand his extradition of the Political Officer; and the Political Officer shall procure his extradition.

34. Clause reciprocal of (33).

35. If a Burmese subject being in Upper Burma is accused of committing any of the four offences above named in British territory, the Burmese Government shall punish him according to Burmese law. The English Government may send an officer to watch the trial if they desire to do so.

36. Clause reciprocal of (35).

37. According to the friendship existing between the two countries, and in order that the Burmese Government may be able to protect itself against internal and external dangers, the English Government shall allow the Burmese Government, without let or hindrance, to purchase arms, ammunition, military stores, and all sorts of munitions of war, either in British or other territories, and to import the same or any such goods already purchased into Upper Burma.

38. Neither the British Government nor British subjects shall import any of the things mentioned in clause (37) into Upper Burma for sale to any one but the Government of Upper Burma. Nor shall the British Government allow any other persons to carry any such things through British territory into Upper Burma except for the Burmese Government.

39. In furtherance of the endeavours which the Burmese Government is making, by the establishment of factories and by the improvement of various industries, to keep its dominions abreast of other countries in prosperity and material progress, the Burmese Government shall be allowed to purchase either in British territory or elsewhere, and to import, without let or hindrance, machinery of all kinds, whether for the manufacture of arms or other things, and to import any such machinery already bought.

40. As the forty-three Articles of this Treaty contain all that is important in former Treaties, and as most of the contents of such former Treaties are now obsolete, those Treaties are hereby annulled, with the exception only of the provisions relating to territorial boundaries.

41. This Treaty may be amended hereafter on the motion of either party, but notice of the amendment proposed must be given one year beforehand, and both parties must consent in order to any discussion with a view to such amendment.

42. If either party commit a breach of the Treaty, immediate action shall not be taken; but the parties shall together consider the matter. If they can come to no agreement, they shall refer the matter to some friendly Power or Powers, as may be arranged, and shall abide by the result of such arbitration.

43. It is agreed that within six months after signature of this Treaty by the Pleni-

potentiaries, copies of the Treaty shall be exchanged at Mandalay and the Treaty ratified.

In witness whereof the Plenipotentiaries have hereunto set their signatures and seals.

Enclosure 11 in No. 8.

LITERAL TRANSLATION of BURMESE DRAFT OF TREATY.

WHEREAS His Majesty the King of Burmah (titles)* and Her Majesty the Queen of England (titles)* equally desire that the friendship between their two countries may be established and endure for a very long time, without hostility or war, from one generation to another of their royal families; that the inhabitants of the two empires may be able, without let, hindrance or interference, easily to go and come and to travel about from one empire to the other; and that by this means their manufactures, commerce, and power may increase and they may acquire wealth:

And whereas, in order to the more easy fulfilment of the wishes of both Sovereigns, the Kyouk Myoung Myoza (titles) on the part of His Majesty the King of Burmah, and on behalf of Her Majesty the Queen of England, have been appointed as Plenipotentiaries, have had full powers conferred on them, and have been deputed to negotiate a Treaty:

And whereas, having seen and examined each other's powers, and found them to be in accordance with the custom of great countries, the Plenipotentiaries believe that they are in a position to negotiate finally:

Now, therefore, the two Plenipotentiaries have discussed and agreed upon the Articles herein-after set forth, and thereunto set their signatures and seals at in Simla, this day of in the year of the Buddhist religion two thousand four hundred and twenty-six (2426), *id est*, the year twelve hundred and forty-four (1244) B.E. corresponding to the of A.D. eighteen hundred and eighty-two (1882).

NOTE.—The following was given to me by the Ambassador as the English which his Burmese preamble was meant to represent. He says it is copied from a treaty between England and Siam.

(Signed) R. H. P.

A.

His Majesty the Emperor of Burmah and Her Majesty the Queen of England and Empress of India, desiring to establish upon firm and lasting foundations the relations of peace and friendship existing between the two countries, and to secure the best interests of their respective subjects, by encouraging, facilitating, and regulating their industry and trade, have resolved to conclude a Treaty of Amity and Commerce for this purpose, and have therefore named as their Plenipotentiaries, that is to say, His Majesty the Emperor of Burmah, His Excellency the Kyouk Myoung Myoza Atwinwoon Min Mingyee Theeri Mahazeya Nanda Kyaw Din, and Her Majesty the Queen of England and Empress of India,

who, after having communicated to each other their respective full powers, and found them to be in good and due form, have agreed upon and concluded the following Articles.

1. His Majesty the Sovereign of Burmah and Her Majesty the Sovereign of England will not make war or hostile attempts one against the other; there shall be friendship† for a very long time between them and their royal families from generation to generation. The subjects of the two empires also, in conformity with the friendship between their Majesties the two Sovereigns, shall, without distinction of race, communicate and associate with each other on equal terms in peace and amity.

2. The English Government shall not allow anything to be contrived or done to lessen the well-being or prosperity of the countries under the rule of the Burmese Sovereign. And the Burmese Government shall not allow anything to be contrived or done to lessen the well-being or prosperity of the empire under the rule of the English Sovereign. Both parties shall guard the conditions of the friendship between the two countries.

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* *Lit.*, The Burmese King of the Rising Sun, Lord, Excellent Emperor, whose glory is exceeding great and excellent.

The English King, Lord, Excellent Emperor, whose glory is exceeding great and excellent.

† Here and elsewhere, *lit.*, royal grand friendship.

3. In fulfilment of the duty incumbent on both parties of being duly on their guard that the present Treaty may especially be established and endure, in order that all political business may be able to be discussed, that merchants, great and small, may be able to go and come, and to trade and travel without let or hindrance where they choose from one empire to the other, that merchants, great and small, so travelling may be protected, and, in short, for the proper management of all business connected with the interests of the two countries, both parties reciprocally agree to permit each other to appoint and maintain, either for a time or permanently at the Burmese capital and the English capital respectively, an Ambassador or a Consul as may be hereafter agreed, from such time as may be desired. And to Ambassadors and Consuls so appointed and residing in the two empires both parties reciprocally agree to grant all privileges which have been or may hereafter be granted by the respective Governments to Plenipotentiaries, Ambassadors, or Consuls of equal rank and dignity appointed by other Powers.

4. The Burmese Ambassador or Consul in the English empire shall be given sufficient land for a site for a dwelling-house and grounds in a situation suitable for the residence of Ambassadors or Consuls of Foreign States, and shall be allowed to reside there.

The English Ambassador or Consul in the Burmese empire shall be given sufficient land for a site for a dwelling-house and grounds in a situation suitable for the residence of Ambassadors or Consuls of Foreign States, and shall be allowed to reside there. The Ambassadors and Consuls shall be allowed to hoist their national flags on their houses or grounds.

5. The English Government shall, in accordance with the custom of great countries, permit Burmese subjects and merchants, great and small, to trade and travel where they choose without let or hindrance, to buy and sell whatever merchandise or goods they choose, and to build houses and reside in whatever towns, villages, or places they choose, in English territory; and shall give them all other protection, assistance, and support customary in the country.

6. The Burmese Government shall, in accordance with the custom of great countries, permit English subjects and merchants, great and small, to trade and travel where they choose without let or hindrance, to buy and sell whatever merchandise or goods they choose, and to build houses and reside in whatever towns, villages, or places they choose, in Burmese territory; and shall give them all other protection, assistance, and support customary in the country.

7. When boats, ships, or barges belonging to the Burmese Government or to Burmese companies or merchants have occasion to pass through or stop in English territory, the English Government shall, in conformity with the friendship between the two countries, see that landing-places in a suitable situation are given to them, and that, subject to the rules and customs of such landing-places, they are allowed to go and come, and to enter and leave, without let or hindrance.

8. When boats, ships, or barges belonging to the English Government or to English companies or merchants have occasion to pass through or stop in Burmese territory, the Burmese Government shall, in conformity with the friendship between the two countries, see that landing-places in a suitable situation are given to them, and that, subject to the rules and customs of such landing-places, they are allowed to go and come, and to enter and leave, without let or hindrance.

9. When boats, ships, or barges belonging to the English Government or to English companies or merchants arrive and stop at the Burmese frontier customs-station, if they have arms or anything pertaining to arms on board, the Captains of the ships shall hand over such arms and their appurtenances to the Burmese customs officers, who shall, without loss, injury or error, land the arms and things appertaining thereto from the ship which brought them, and shall take charge of them; and when the ship arrives on its return at the same customs station, shall give them back to the Captain, and allow him to take them away. If any one be found not to have delivered up arms or things pertaining to arms at the customs station, but to have taken them beyond the station, the Captain who brought them shall be made to pay a fine of Rs. 800 to the Burmese Government, and the arms and their appurtenances shall all be confiscated by the Burmese Government.

10. When English trading boats, ships or barges arrive and stop at the Burmese frontier customs-stations, one, or, if necessary, two suitable officers of the Burmese custom-house shall be sent into each of the English ships to remain there, to guard, observe, and take note, in order to the protection of the goods and cargo of the ship, to stop improper practices, and to prevent goods from being illegally landed or transferred to other vessels.

11. When trading boats, ships, or barges arrive at towns, villages, or river-stations in the Burmese Royal territory, the Captains shall, within sixty Burmese hours or twenty-four English hours from the time of arrival, furnish the Burmese customs officers fully and completely with accurate statements giving in each case the ship's name, capacity, and tonnage, and a list of Captain, Mate, Engineer, and all the crew, a list of all the passengers, and detailed lists of the nature, name, number, quantity, bulk, and weight of all the various kinds of cargo. If the Captain shall, from any other cause but severe and extraordinary illness, fail to hand in such detailed statements within sixty Burmese hours or twenty-four English hours from the time of arrival, he shall for the first offence pay a fine of Rs. 500 to the Burmese Government, and for the second and each subsequent offence shall pay a fine of not more than Rs. 800. After the detailed statements have been handed in to the Burmese customs officers, the Captain shall not open the ship's holds or proceed to discharge cargo till he is permitted to do so by the custom-house officers. If Captains be found to have opened their ships' holds and discharged cargo of their own motion before the custom-house officers have given them permission, all the cargo so discharged shall be confiscated by the Burmese Government, and for the offence of thus illegally discharging and landing cargo the Captain shall pay to the Burmese Government a fine of Rs. 500.

After handing in to the Burmese custom-house officers a statement of cargo to be discharged, and applying for their permission to discharge it, if, on discharging the cargo of the ship or barge, and comparing it with the statement handed in to the Burmese custom-house offieers, anything be found to have been discharged in excess of what was set forth in such statement, all the surplus goods thus found shall be confiscated by the Burmese Government, and the Captain who handed in the list shall, for the offence of not giving full and correct information, pay on each conviction a fine of Rs. 500 to the Burmese Government.

12. After handing in statements of the cargo of ships or barges, when it is desired to discharge or to ship cargo at towns, villages, or river-stations, in the Royal dominions, either the Captains or the owners of goods shall cause to be delivered to the custom-house officers statements of the goods to be shipped or landed, and the custom-house officers shall themselves go to the river-bank where the goods are to be shipped or landed, and shall, in order to prevent loss or damage, compare and check the goods described in the statements with the statements themselves, and then, and not till then, shall the shipping or discharging of cargo be proceeded with.

When goods are shipped or landed the owners shall either personally or by agent attend at the place of shipping or discharge on the river-bank, and shall superintend the shipping or discharging. If the owners of goods fail to attend either in person or by agent and to superintend at the river-bank where their goods are landed or shipped, and any of the goods shipped or landed are injured, lost, or destroyed, the owners of the goods shall be responsible for all such damages.

13. When goods exported by land or water from the Burmese Royal territory to the English territory, or goods imported by land or water from English territory to the Burmese Royal territory, have to be valued to enable the customs duty to be calculated and collected, the cost of carriage to the place where duty is collected, the cost of insurance, and charges for agency, shall be added to the prime cost at the place of manufacture or purchase, and the total so obtained shall be taken as the price on which customs duty is to be levied. The original importers also shall deliver to the custom-house officers such detailed statements showing whence their goods come, from what factory, from whom they were bought, at what prices, and what is the nature, name, number, bulk, and weight of the goods as will enable the customs duty to be correctly and without defect or excess recorded and collected.

14. If the custom-house officers are not satisfied with the statements of price delivered them by the merchants, but think the prices stated to be too low, the custom-house officers, if they want the goods and desire to purchase them, shall be allowed to purchase them at the prices named by the merchants, increased by an allowance of 5 per cent. for profit. Such price shall be paid in full within fifteen days from the date of purchase.

15. If, when the custom-house officers think the prices named too low, and, according to the provisions of Article 14, desire to purchase the goods, the owners of the goods object, or if, because the goods are difficult to store, the custom-house officers do not desire to buy them, and if when the custom-house officers have themselves valued the goods the owners of the goods are dissatisfied with their valuation, and the question of customs duty remains still unsettled, then, in order that the market price may be truly fixed, three trustworthy honest arbitrators shall be got to decide the fair market

value, and customs duty shall be levied on the market value so decided. If the three arbitrators disagree, duty shall be levied on the highest value named by any one of them. The custom-house officers also shall give to the owners of goods or their agents stamped receipts for duty paid on goods on which duty has been levied.

16. In all countries and empires things which grow or are produced naturally in water, earth, forest, or mountain do not appertain to the inhabitants or subjects, but are royal treasures and royal property belonging only to the Sovereign, who rules the water and earth, and therefore there is no need specially to stipulate for permission to treat as royal monopolies precious stones, earth-oil, and timber, which, in the Burmese Empire, from their growing and being produced naturally in water, earth, forest, and mountain, obviously and manifestly fall into the class of royal treasures and royal property. Of those kinds of merchandise which appertain to the people of the country, the Burmese Government will only treat tea and palm-sugar as royal monopolies. The privileges regarding commercial matters which are granted in the Articles of this Treaty shall only apply to other kinds of merchandise than the two which the Burmese Government treat as royal monopolies. Those two kinds will be dealt with according to such special rules and restrictions as the Burmese Government may lay down and impose.

17. On goods exported by land or water from the Burmese Royal territory to the English territory, and on goods imported by land or water from English territory to the Burmese Royal territory, customs duty will be levied at the following rates, viz. :—

Tea and palm-sugar, which are made Royal monopolies, being excepted:

On spirituous liquors, opium, ganja, and all other intoxicating liquors and drugs, 30 per cent. *ad valorem:*

On all other goods but rice and paddy, 10 per cent. *ad valorem:*

Rice and paddy will be free from all customs duty.

Duty will not be collected a second time on account of the removal from one place to another of goods in respect of which duty has once been levied and a stamped receipt for the same granted.

18. On merchant boats, ships, and barges entering the Burmese Royal dominions, tonnage dues will have to be paid at the rate of one rupee per ton if the vessel be of more than one hundred and fifty tons burthen, and at the rate of eight annas a ton if the vessel be of less than one hundred and fifty tons burthen.

19. Of goods either brought in a vessel [from Lower Burma to Upper Burma], or shipped after the vessel has arrived within the Burmese Royal dominions, if a part only be landed and sold at one river-station, and the rest taken on to another river-station, duty must be paid only on the goods originally landed and sold at the original place of landing, and on the rest of the goods duty must be paid on arrival at the subsequent place of landing.

20. When goods in respect of which customs duty has been paid and a stamped receipt for it obtained, are removed for sale from one river-station to another within the Burmese Royal dominions, the original stamped customs duty receipt must be shown to the custom-house officers at the river-station at which the vessel arrives, and the custom-house officers, after checking, examining, observing, and noting the quantity, kind, name, and number of the goods by the original stamped receipt, shall allow them to be sold wherever it may be desired. If the custom-house officers, on checking, examining, and observing, find any goods in excess of those covered by the stamped receipt, all the goods so found shall be confiscated by the Burmese Government.

21. If it be desired to export by land or water to the Burmese Royal dominions goods which have been imported to Rangoon from the English country to be sold or bought in the Burmese dominions, the owners of the goods must deliver an account of their goods, showing the prices, and must make a declaration to the English officials, and if they be believed duty shall be collected at the rate of one per cent. on the value so declared, and the goods shall be allowed to pass without breaking bulk. For the purpose of observing and noting the said goods, if the English Government desire to send men as far as the first Burmese frontier customs-station, they may do so. If it be desired not to sell the said goods in the Burmese dominions, but to take and sell them in some other country, the owners of the goods must deliver an account of their goods, showing the price, and must make a declaration to the [Burmese] custom-house officers, and if they be believed the Burmese Government shall allow them to pass without breaking bulk, and to pay only the customs duty leviable at Daywoon at the town of Bhamo.

22. If it be desired to export to Rangoon by land or water goods imported into Burmese territory from other territories, to be sold or bought in English territory, the owners of the goods must deliver an account of their goods, showing the price, and must

make a declaration to the Burmese custom-house officers, and if they be believed duty shall be collected at the rate of one per cent. on the value so declared, and the goods shall be allowed to pass without breaking bulk. For the purpose of observing and noting the said goods, if the Burmese Government desire to send men as far as the first English frontier customs-station, they may do so. If it be desired not to sell the said goods in the English dominions, but to take and sell them in some other country, the goods shall be allowed to be exported after collection of the usual sea customs export duty on all goods but those included in the list of goods declared free of sea export duty.

23. [When] English subjects residing in the Burmese Royal dominions either permanently or temporarily, for the purpose of working or trading, [desire to be registered as such, they] must show to the English Political Officer in the Royal Golden City customary stamped documents in evidence of their being English subjects, and the English Political Officer shall inform the proper Burmese officers, and show them the documents, and such Burmese officers shall inspect and examine the stamped documents produced in evidence, and shall sign them, and then, and not till then, shall the English subjects be treated as such.

24. English subjects permanently residing in the Burmese Royal dominions, in conformity with their status as aliens, shall be exempt from taxation and service in connection with war by land or water. Apart from war, as for duties and taxes in respect of industries, occupations, and trade, and all other imposts to which they are liable by the custom of nations, they shall be made to pay duties and taxes of moderate amount just like Burmese subjects.

25. The English Political Officer shall furnish the Burmese Foreign Office with a list of persons residing in the Burmese Royal dominions who have been proved to be English subjects, and have been registered as such by him. If English subjects included in the list desire to trade or travel beyond a distance of four Burmese leagues from the Royal city where the Ruler of Upper Burma resides, or beyond a distance of two Burmese leagues from the various towns, villages, and stations at which the river-steamers and barges stop, they must inform the English Political Officer at the Royal Golden City; and in order to make known their character as traders and travellers who are English subjects, and in order that no one may offer them any insult or hindrance, but that they may travel safely wherever they choose, the English Political Officer shall obtain passports from the Burmese Foreign Office, and give them to such English subjects, who will then be allowed to travel. The Officers of the Burmese Foreign Office also shall accurately note the name, title, personal appearance, and descriptive marks of the persons who desire to travel, and shall, according to custom, give the usual passports without demanding fees or money, and shall allow them to travel. If English subjects trading or travelling beyond a distance of four Burmese leagues from the Royal city where the Ruler resides, or beyond a distance of two Burmese leagues from the various towns, villages, and stations at which the river-steamers and barges stop, so travel or trade on their own authority without having obtained passports, and sustain accident, injury, or loss in person or property by the acts of others, the persons who sustain the injury or loss shall be alone responsible for it. When the governors or headmen of towns or villages find English subjects travelling thus without stamped passports, because under such circumstances it is natural to suppose that they are persons concerned in some offence or having some evil designs, they shall not be allowed to travel; fees or money shall not be demanded of them, but they shall be stopped; a report shall be made to the Foreign Office, and they shall be made to go or come as it may direct.

26. Subjects of the English Government, whether they be English officers or merchants permanently residing within the Burmese Royal dominions, or English officers or merchants temporarily trading and residing there, shall not be allowed, to the weakening and subversion of the authority of the Burmese Government and to the prejudice of their interests, to consent with, talk over, persuade, invite, take oaths of friendship by drinking each other's blood, or to make any other engagements or promises whatever with persons of their own or other races living in the Burmese Royal dominions. In accordance with the friendship between the two countries the English Government shall be on its guard, and shall issue orders and prevent such practices.

27. When English subjects whose names are in the list furnished by the English Political Officer at the Royal Golden City to the Burmese Foreign Office have civil suits one against another, the English Political Officer shall decide such suits according to English custom.

28. When civil suits arise between English subjects registered by the English Political Officer in the Burmese Royal dominions [on the one side], and other persons of the

same or different race who are Burmese subjects [on the other side], the English Political Officer and an officer of the Burmese Foreign Office shall, in a suitable place appointed by the Burmese Government, sit together and consult, and, if both agree, shall finally decide such suits.

29. When persons resident in Upper Burma, other than English subjects whose names are in the list furnished by the English Political Officer at the Royal Golden City to the Burmese Foreign Office, who are accused of transgressing the customs of the Empire, or who are concerned in a civil or criminal case, or who are accused of treason or rebellion, or who are involved in any suit, abscond and take refuge or conceal themselves either in the English Political Officer's house or grounds, or in English subjects' houses or grounds, or in an English ship, such persons shall, on the demand of the Burmese Government, be given up without any objection or refusal to the Burmese Government.

30. When English subjects included in the list given by the English Political Officer at the Royal Golden City to the Burmese Foreign Office are accused of transgressing the customs of the Empire, or are concerned in a civil or criminal case, or are involved in any suit, and the Burmese Government so demand of the English Political Officer, he shall deliver them up to the Burmese Government without allowing them to abscond, conceal themselves, or escape.

31. The English Government shall cause to be tried according to English custom criminal cases in which Burmese subjects are concerned in the English dominions. The Burmese Government shall cause to be tried according to Burmese custom criminal cases in which English subjects are concerned in the Burmese Royal dominions.

32. When persons who have rebelled in the Burmese Royal dominions take refuge in the English dominions, or when persons who have rebelled in the English dominions take refuge in the Burmese dominions, as both parties especially desire that the merchants and common people of both countries should have peace and comfort, such refugees shall not be allowed to remain, but shall be given up to the rulers of their respective countries. And in order that there may be no raid or outrage committed against either country, the two Governments shall securely watch and guard persons who have already so taken refuge before the negotiation of this Article.

33. When Burmese subjects have committed murder, robbery, dacoity, or theft in Burmese territory, and have escaped to, and are found in, English territory, if the Burmese Government wish to demand their extradition, the English Political Officer residing in the Royal Golden City with Burmese officers shall together hold an investigation, and, if the charge be established, demand shall be made of the English Political Officer, and the English Political Officer residing in the Royal Golden City shall then send for such persons, and make them over to the Burmese Government.

34. When English subjects have committed murder, robbery, dacoity, or theft in English territory, and are found in the Burmese Royal territory, if the English Government wish to demand their extradition, the Burmese Political Officer residing at Rangoon with English Officers shall together hold an investigation, and if the charge be established, demand shall be made of the Burmese Political Officer, and the Burmese Political Officer shall then send for such persons, and make them over to the English Ruler.

35. When Burmese subjects have committed murder, robbery, dacoity, or theft in English territory, and have taken refuge in the Burmese Royal territory, and are arrested there, the Burmese Government shall try them according to Burmese custom. At the time of trial, if the English Government desire to send an officer to be present at the proceedings, they shall be allowed to do so.

36. When English subjects have committed murder, robbery, dacoity, or theft in the Burmese Royal territory, and have taken refuge in the English Royal territory, and are arrested there, the English Government shall try them according to English custom. At the time of trial, if the Burmese Government desire to send an officer to be present at the proceedings, they shall be allowed to do so.

37. In accordance with the friendship existing between the two countries, and in order that the Burmese Government may protect itself and guard against danger and hostility, internal and external, when the Burmese Government either desire to purchase, whether in English territory or in any other country, arms, or things, implements, apparatus, or tools appertaining to arms, or any warlike equipments or implements, or desire to import by water or land into the Burmese Royal dominions any such things already purchased, the English Government shall, without hindrance or interference, allow them to purchase and import such things according to their desire.

38. Neither the English Government nor merchants who are English subjects shall sell or give to Burmese subjects in the Burmese Royal dominions arms, or things, implements, apparatus, or tools appertaining to arms, or any warlike equipments or implements such as are mentioned in Article 37; they shall sell them only to the Burmese Government. Nor shall the arms, warlike implements or their appurtenances, mentioned in this Treaty be brought, taken, or imported from other territories than the English territory through the English territory for sale to Burmese subjects who are private persons. In accordance with the terms of the friendship between the two countries the English Government shall prevent this.

39. In accordance with the plans and efforts which the Burmese Government is making to keep abreast of other countries in promoting the peace, happiness, and prosperity of their dominions, the advancement of the industries and commerce of their subjects, and the success of factories and all other useful industrial enterprises, if the Burmese Government wish to purchase machinery for making arms or things appertaining to arms or articles of ordinary use, or if they desire to import by land or water into the Burmese Royal Dominions such things already bought, the English Government shall allow them to purchase and import according to their desire without hindrance or interference.

40. In Articles of Treaties which have formerly from time to time been made, other than the articles of the present Treaty consisting of forty-three Articles, which have been made to establish and strengthen permanently the friendship existing between the two countries, inasmuch as, in the first place, owing to lapse of time, the meaning is mixed and confused, and, in the second place, the meaning and intention has been included in the Articles now agreed upon, neither party shall carry into execution any of the various Articles of those former Treaties, except those which relate to territorial boundaries. Both parties shall strictly and firmly observe the Articles of former Treaties which relate to territorial boundaries, and the Articles of the present Treaty, and those Articles only.

41. Both parties shall observe the promises and articles contained in this Treaty so that they be not broken. Hereafter, when either Government desire to cancel, add to, or amend any part of it, if they can point out and tell of some visible tangible means of benefiting both countries, then, and not otherwise, both Governments shall together deliberate and talk, and shall make the cancellation, addition, or amendment. One year previously to such cancellation, addition, or amendment, the party desiring it shall give notice to the other, stating what Article he desires amended, and what the amendment proposed is, and if both parties agree, and not otherwise, they shall deliberate and talk and make the amendment.

42. If either party break any of the Articles of this Treaty, the breaking of the Article shall not at once be made a matter [for breach of friendly relations]; but, in accordance with the friendship between the two countries, both parties shall deliberate, consult, and talk over it. If, on deliberating and talking over it, both parties are not agreed and satisfied, but still differ in opinion, the matter in dispute shall be referred to the Sovereign of some other State whom both parties may agree upon, or to two such Sovereigns, one on behalf of each party, and both parties shall accept and abide by the decision of the Sovereign so referred to.

43. His Majesty the King of Burmah's Plenipotentiary (titles) and Her Majesty the Queen of England's Plenipotentiary agree that in six months or less than six months from the date of the signing and sealing of the Treaty by both the Plenipotentiaries, after copies of the Treaty have been exchanged at the Collection of Gems, the Royal Golden City, the Treaty now entered into shall be ratified.

In witness whereof they hereunto affix their signatures and seals at
in Simla, this day of
in the year of the Buddhist Religion two thousand four hundred and twenty-six (2426), *id est*, the year twelve hundred and forty-four (1244) B.E.
corresponding to the of A.D. eighteen hundred and eighty-two (1882).

Enclosure 12 in No. 8.

ROUGH DRAFT of proposed TREATY between the GOVERNMENT OF INDIA and the BURMESE SOVEREIGN.

THE Governor-General of India in Council, on the one part, and His Majesty the Burmese Sovereign, on the other part, being equally animated by the desire of

establishing friendly relations on a firm footing, and of regulating and extending commerce and amicable intercourse between the British and Burmese dominions, have resolved to conclude a Treaty for those purposes, and have named for their Plenipotentiaries, that is to say :—

His Excellency the Governor-General of India in Council, C. Grant, Esq., C.S., C.S.I., Secretary to the Government of India in the Foreign Department, and D. FitzPatrick, Esq., C.S., Secretary to the Government of India in the Legislative Department; and His Majesty the Burmese Sovereign, His Excellency the Kyouk Myoung Myoza Atwinwoon Min Mingyee Theeri Mahazeya Nanda Kyaw Din, who, after having communicated to each other their respective full powers, found to be in due and proper form, have agreed upon and concluded the following Articles :—

Article 1. There shall henceforward be perpetual peace and friendship between the two Governments.

Article 2. The Burmese Sovereign engages to receive at the seat of his Government a British Representative, to treat him with honour, and to admit him to his presence freely and in the manner and according to the etiquette customary at European Courts.

Article 3. In like manner, the Governor-General of India in Council engages to receive at the seat of his Government a Representative of the Burmese Government, and accord to him the same honours and privileges as are enjoyed in India by Representatives of the same rank of the most favored nations.

Article 4. The British Representative at the seat of Government of His Majesty the Burmese Sovereign shall be assigned a convenient site of suitable extent on the river for a residence, and may erect thereon all necessary buildings for his accommodation within a suitably protected enclosure. He shall further be allowed to maintain an armed guard there.

Article 5. All public business between the British and Burmese Governments shall continue to be transacted as heretofore in British India or Upper Burma, as the case may be, but nothing in this Treaty shall be deemed to prevent the deputation from Upper Burma, with the consent of Her Majesty the Queen-Empress, of occasional Embassies to Her Majesty's Court.

Article 6. Each Government may, in addition to the Representative referred to in Article 2 or 3, appoint officials to reside at any of the stations in the territory of the other at which customs or other duties or dues are leviable, or goods are liable to examination, and to watch and inquire into all cases affecting trade.

Article 7. The Burmese and British Governments mutually engage to allow to British and Burmese subjects respectively full liberty to pass through and trade in any part of the territories respectively subject to them, and to reside and possess land for the erection of dwelling-houses and houses of business in any town or village in those territories.

The subjects of each Government and their ships shall not, while in the territories of the other Government, be subjected to any restrictions which are opposed to international usage as prevailing among enlightened nations.

Article 8. British subjects residing temporarily in Upper Burma shall not be subject to taxation. British subjects residing permanently there shall be liable to all fair taxes except war-taxes. British subjects residing there, whether permanently or temporarily, shall not be liable to serve in war.

Article 9. The Burmese Government engages not to impose, or permit the imposition of, any restriction on the trade in or passage of horses, cattle, or other animals between Upper and Lower Burma. Nothing in this Article shall prevent the impressment of cattle in times of public emergency, or the imposition of such restrictions as may be necessary to check the spread of contagious disease among animals.

Article 10. The Burmese Government engages not directly or indirectly to create or permit the establishment of monopolies of any articles of commerce. Nothing in this Article shall apply to earth-oil, timber, and precious stones.

Article 11. The Burmese Government engages that no customs, transit or other duties, dues, or payments of any kind, direct or indirect, shall be levied on or required in respect of goods or animals exported from, imported into, or transported through its dominions to, from, or through British Burma, or ships or animals carrying the same, except as provided in the two Articles of this Treaty next following.

Article 12. The Burmese Government reserves to itself the right of levying a duty on

goods imported into or exported from Upper Burma, from, to, or through British Burma at rates not exceeding the following, namely :—

	Rs.	A.	P.
On malt liquor, cider, and other fermented liquors, per Imperial gallon or six quart bottles - - - - -	0	1	0
On sparkling wines, per Imperial gallon or six quart bottles -	2	8	0
On other wines „ „ „ -	1	0	0
On spirits „ „ „ -	4	0	0

On all other intoxicating liquors and drugs (including opium) 30 per cent. *ad valorem*.

On other goods, 5 per cent. *ad valorem*.

But engages to levy no duty under this Article on the following, namely :—

(*a*.) Paddy and rice.

(*b*.) Goods brought through Upper Burma from countries beyond and declared for export to or through British Burma.

(*c*.) Goods declared for export through Upper Burma to countries beyond.

(*d*.) Gold and silver bullion.

Article 13. The Burmese Government reserves to itself the right of levying a duty not exceeding one per cent. *ad valorem* on goods brought through Upper Burma from countries beyond, and declared for export to or through, British Burma. The Burmese Government may send a customs officer with such goods to prevent the breaking of bulk on the way to the frontier, and the Burmese customs officers may examine any bales or packages of such goods to satisfy themselves of their contents.

Article 14. So long as Articles 10 and 11 are observed by the Burmese Government, the British Government engages that no duties, dues, or payments, direct or indirect, shall be levied on or required in respect of goods or animals exported from, imported into, or transported through British Burma to, from, or through Upper Burma, or ships or animals carrying the same, except as provided in the next following Article.

Article 15. The British Government reserves to itself the right of levying the duties and dues leviable at seaports under the law for the time being in force, and any corresponding frontier duties leviable on arms and munitions of war, liquors, opium, and salt, under the Sea Customs or Tariff Acts for the time being in force, but engages that in the case of goods imported by sea and declared to be for export to Upper Burma no higher import customs duty than one per cent. *ad valorem* shall be charged, The British Government may send a customs officer with such goods to prevent the breaking of bulk on the way to the frontier.

Article 16. When it is possible to fix tariff values for the assessment of duties levied by the Burmese Government on goods under this Treaty, the two Governments shall from time to time agree upon such values, and the duties shall be levied in accordance therewith.

Where no tariff values are fixed, the value of the goods shall be deemed to be the prime cost together with freight, commission and insurance charges, and the persons in charge of the goods shall be bound to satisfy the officers levying the duties of the amount of such value by showing invoices and accounts. If those officers think the values as shown by those documents too low, they may buy the goods at 5 per cent. above such values, paying within 15 days.

Article 17. The British Government engages to assist the Burmese Government in the enforcement of the Customs regulations contained in the Schedule hereto annexed, and of any similar regulations that may from time to time be made with the concurrence of both Governments.

Article 18. (*a*.) The British Representative at His Majesty's capital, or any of his assistants appointed by him in this behalf, shall have full jurisdiction to decide all cases of a civil nature between registered British subjects in Upper Burma.

(*b*.) All such cases between registered British subjects and other persons shall be decided by a Mixed Court composed of the British Representative, or one of his assistants appointed by him in this behalf, and a suitable Burmese officer of high rank, if they agree. If in any such case the British Representative or his assistant and the said officer differ in opinion, the case shall be referred to two arbitrators (one of whom shall be chosen by each of the parties) and an umpire, to be agreed on by those arbitrators before they enter upon the consideration of the case, and the Court shall give judgment in accordance with the opinion of the majority of the three persons to whom the case is so referred.

Article 19. (*a*.) When a charge of murder, culpable homicide, dacoity, robbery, theft, forgery, counterfeiting coin or Government stamps, kidnapping, rape, or mischief by fire

or by any explosive substance, committed in Upper Burma, is brought against any person not being a British subject, and that person is found in British territory, if the Burmese Government demands his extradition, an enquiry shall be held by the British Representive or one of his assistants appointed by him in this behalf and a Burmese officer; and if, n the opinion of the British Representative or that assistant, the evidence would be sufficient under the law of British India to warrant a conviction of an offence of a like nature, and the circumstances are such that the person charged would under English law be liable to be surrendered as a fugitive criminal, the British Representative shall procure his extradition.

(*b.*) Reciprocal of (*a.*)

Article 20. (*a.*) If a Burmese subject being in Upper Burmah is accused of committing in British territory any of the offences mentioned in Article 19, the Burmese Government shall try him according to Burmese law; and the British Representative, may, if he thinks fit, send an officer to watch the trial.

(*b.*) Reciprocal of (*a.*)

Article 21. The British Government will accede to applications on the part of the Burmese Government to purchase arms and munitions of war wherever the latter Government pleases, and will allow the free importation of arms and munitions of war so purchased under the permission of the British Government, provided that such applications do not seem to be made with a view to the possibility of hostilities between the two countries, are consistent with the maintenance of friendship, and are justified by the necessary requirements of the Burmese Government.

Article 22. In token of the friendship now subsisting between the two Governments, the Governor-General in Council engages, under the last preceding Article, to give immediate permission to the Burmese Government to purchase and import 5,000 stand of small arms and one hundred rounds of suitable ammunition for each such arm.

Article 23. The two Governments mutually engage to give each other all aid in their power towards preventing the unauthorised importation into each other's territories of arms or munitions of war.

Article 24. Each Government engages to use due diligence in preventing the subjects of the other Government who have taken refuge in its territories, and any other persons, from organizing armed expeditions in or making overt attempts from those territories to assail the authority of the other Government.

Article 25. Whenever any subject of either Government dies within the territories of the other, and there is no person present rightfully entitled to the possession of the estate of such deceased person, the Representative of the former Government, or any of his assistants appointed by him in this behalf, may, subject to the law for the time being in force relating to probates and administration, take possession of the estate, and apply the same in payment of the funeral expenses and debts of the deceased, and retain the surplus for the benefit of the persons entitled thereto.

Article 26. The 3rd and 4th Articles of the Treaty of Peace between the Hon. East India Company and His Majesty the King of Ava, executed at Yandaboo on the 24th day of February 1826, the Agreement regarding the Kubo Valley made on the 9th day of January 1834 by Commissioners appointed by the Governor-General in Council on the one side, and the king of Ava on the other, and the Agreement between the British and Burmese Governments regarding Western Karennee, executed on the 21st day of June 1875, shall remain in force.

With the above exceptions all other Treaties between the two Governments shall be cancelled with effect from the date on which this Treaty may be ratified.

Article 27. This Treaty shall be ratified and the ratifications shall be exchanged at Mandalay on or before the day of 188 .

In witness whereof the respective Plenipotentiaries have signed the same [and affixed their seals thereto?]

Schedule.—

Enclosure 13 in No. 8.

ROUGH DRAFT of proposed TREATY between the QUEEN OF ENGLAND, EMPRESS OF INDIA, and the BURMESE SOVEREIGN.

HER MAJESTY the Queen of the United Kingdom of Great Britain and Ireland, Empress of India, on the one part, and His Majesty the Burmese Sovereign, on the other part, being equally animated by the desire of establishing with each other friendly

relations on a firm footing, have resolved to conclude a Treaty for this purpose, and have named for their Plenipotentiaries, that is to say :—

Her Majesty the Queen-Empress, C. Grant, Esq., C.S., C.S.I., Secretary to the Government of India in the Foreign Department, and D. Fitz-Patrick, Esq., C.S., Secretary to the Government of India in the Legislative Department, and His Majesty the Burmese Sovereign, His Excellency the Kyouk Myoung Myoza Atwinwoon Min Mingyee Theeri Mahazeya Nanda Kyaw Din, who, after having communicated to each other their respective full powers, found to be in due and proper form, have agreed upon and concluded the following Articles :—

Article I. There shall be perpetual peace and friendship between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and Empress of India, her heirs and successors, and His Majesty the Burmese Sovereign, his heirs and successors.

Article II. Burmese subjects visiting the United Kingdom for trade or other purposes shall receive the treatment accorded to subjects of the most favoured nation.

Article III. This Treaty shall be ratified and the ratifications shall be exchanged at Mandalay on or before the day of 188 .

In witness whereof the respective Plenipotentiaries have signed the same [and affixed their seals thereto ?].

Enclosure 14 in No. 8.

Translation of a Note from the Burmese Ambassador to the Foreign Secretary, dated Simla, the 22nd August 1882.

Undersigned begs to inform the Foreign Secretary that he has received a telegram from His Majesty's Government at Mandalay, in which they state that the Articles of the Draft Treaty telegraphed to them are still under consideration, and desire the Embassy to defer the execution of the Treaty and return to Mandalay. Undersigned being thus compelled to leave at an early date, begs that he may be informed on what day it will be convenient for him to take leave of His Excellency the Viceroy.

(Signed) The Kyouk Myoung Myoza,
Member of His Majesty's Privy Council, &c. &c.

Free Translation.

(Signed) R. H. Pilcher.

22-8-82.

Enclosure 15 in No. 8.

No. 479 E.

Foreign Department.—Political.

From C. Grant, Esq., C.S.I., Secretary to the Government of India, to Egga-maha-thenapati, Ayay-bine, Woon-shin-daw, Lay-gyne Myoza, Thaynat-woon Mingyee, Min-thado-thudamma, Maha-thet-taw-shay, Mandalay (the Burmese Foreign Minister).

Sir, Simla, the 26th August 1882.

I had hoped, in replying to Your Excellency's letter of 9th March 1882=1243 Taboung, waning moon 6th, to be able to say that the negotiations had led to the conclusion of a revised Treaty, satisfactory and fair to all concerned. His Excellency the Viceroy's letter to the Burmese Sovereign explains in detail why and how those hopes have been disappointed. The main obstacle to a satisfactory settlement has been that the Draft Treaty offered for consideration by the Burmese Embassy represented, not an attempt to revise and improve existing Treaties in a sense just to both countries, but a demand for an altogether new settlement, on terms neither warranted by past relations nor maintaining the Treaty rights of British subjects.

After much consideration, and with a sincere desire to provide for freer and more friendly intercourse between the two countries, the British Government proposed to the Embassy a Treaty not only fair but liberal to the Burmese Government and people, and indeed more favourable to them on the whole than any which had yet been contracted. It was apparently judged, not as it should have been, by comparison with existing

Treaties, but by the degree in which it fell short of the new standard which the Embassy itself had set up; and, from that point of view, it naturally did not satisfy what I must be permitted to call most unfounded expectations. The British Government has always shown itself ready to deal justly and liberally with His Majesty the Burmese Sovereign, and on this occasion no pains have been omitted to consider the difficulties, and devise means of meeting the wishes of the Burmese Government. But the Viceroy's first duties are towards the country which he governs, and not even the most friendly dispositions toward neighbouring States would justify him in sacrificing privileges secured to British subjects by Treaty, custom, and international right. Having due regard to these considerations, the Treaty which has been offered to the Burmese Government represents the utmost limits of concession which he is entitled to make.

I have, &c.
(Signed) C. GRANT,
Secretary to the Government of India.

Enclosure 16 in No. 8.

[VICEROY'S LETTER to the KING OF BURMA.]

FROM the Most Honourable GEORGE FREDERICK SAMUEL ROBINSON, Marquis of Ripon, EARL DE GREY, Earl of Ripon, Viscount GODERICH, Baron GRANTHAM in the county of Lincoln and a Baronet, Knight of the Most Noble Order of the Garter, Grand Master of the Most Exalted Order of the Star of India, Grand Master of the Order of the Indian Empire, Member of Her Majesty's Most Honourable Privy Council, VICEROY AND GOVERNOR-GENERAL OF INDIA, to HIS GREAT GLORIOUS and MOST EXCELLENT MAJESTY who reigns over the KINGDOMS of THUNA PARANTA TAMPA-DIPA and all the UMBRELLA-BEARING CHIEFS of the EASTERN COUNTRY, the KING OF THE RISING SUN, LORD OF THE CELESTIAL ELEPHANT, MASTER OF MANY WHITE ELEPHANTS, the GREAT CHIEF OF RIGHTEOUSNESS, KING OF BURMA..

Simla, the 29th August 1882.

THE Viceroy has learnt that the negotiations for the revision of existing Treaties which were set on foot at the instance of His Majesty the Burmese Sovereign have been broken off under orders from Mandalay.

These negotiations commenced at the end of April, on the arrival of the Burmese Embassy at Simla, bringing with them letters from His Majesty the Burmese Sovereign and a Draft Treaty. It was understood from those letters that His Majesty was animated by a desire for the extension of intercourse and commerce between his own territories and those of the Queen Empress. It was, therefore, a surprise to the Viceroy to find that the Draft Treaty offered for his acceptance was not founded on existing Treaties, but was in the main a fresh compilation, full of new and unusual demands. It proposed to double, and in some cases much more than double, the existing 5 per cent. Burmese duties, to increase the number of trade monopolies, to impose on vessels tonnage dues which would almost have ruined the river traffic, to place for the first time the most minute and vexatious restrictions on the movements of British subjects in Upper Burmese territory, to require the extradition of political offenders, and to withdraw many of the privileges secured by existing Treaties to the British Government and British subjects, whilst offering nothing in return. The proposed Treaty, therefore, though framed so as to ask much and concede nothing, would, by its tendency to cripple trade, have really been injurious, in the end, to Burmese as well as to British interests.

The Viceroy, however, being anxious to improve the relations between the two Governments, patiently considered to what extent it would be possible for him to meet the wishes of the Burmese Envoys. After much discussion with the Embassy a Draft Treaty was framed. It was chiefly founded on existing Treaties, but several new Articles were introduced to provide for objects included in the Burmese draft. Thus provisions were offered which would have enabled the Burmese Government to supply itself with all such arms as were necessary to meet its reasonable requirements without endangering its friendly relations with the British Government; aid was tendered in the enforcement of customs regulations, and in the regulation of the traffic in arms; and a special Article was framed, at the particular request of the Embassy, to place on official record the already avowed determination of the British Government not to permit its territories to

be used as a basis for armed expeditions against the possessions of the Burmese Sovereign. The Viceroy further used his good offices in procuring for His Majesty the King of Burma admission to direct Treaty relations with Her Majesty the Queen-Empress; a privilege to which the Burmese Embassy professed to attach the greatest importance, and which was, indeed, of the highest kind.

In return for these concessions all that the Viceroy asked was—

(1) Continuance generally of the existing Burmese 5 per cent. rate of duty in return for the admission of enhanced rates on some selected articles;

(2) Suitable provision for the accommodation, security, and honourable reception of the British Representative at Mandalay, in return for corresponding privileges to be accorded to a Burmese Representative at the seat of the British Government in India; and

(3) A stipulation for reciprocal freedom of trade (declared to be already conceded in practice) in cattle.

Throughout these negotiations it has been the desire of the Viceroy to meet the wishes expressed on behalf of the King of Burma, so far as was consistent with the preservation of the advantages enjoyed by British subjects under the existing Treaties. No attempt has been made to impose any burdensome conditions upon the Burmese Government. The changes proposed in the Treaty engagements now in force between the two Governments were calculated to confer as much benefit upon the subjects of the King of Burma as upon those of Her Majesty the Queen-Empress, and were framed with a scrupulous consideration for the just interest of both the contracting parties; while, on the contrary, the Treaty proposed by the Burmese Government would have tended to hamper trade and to restrict intercourse, and could never have been accepted by any British Government.

Possibly, on considering these observations, the Burmese Sovereign may still wish to revise and consolidate the existing Treaties, and may be alive to the advantages of preventing future difficulties, and settling pending differences, through the intervention of a British Representative at his Court. The Viceroy must remind His Majesty that there are boundary disputes still remaining open, and that all attempts to settle them by correspondence have hitherto been ineffectual. The British Government has exercised much patience in dealing with these cases, hoping that in the negotiations just closed a favourable opportunity might be found for bringing them to a conclusion. This hope has been disappointed, and, until satisfactory Treaty provision is made for the honourable reception and security of a British Representative at Mandalay, it will not be possible to settle these cases by means of personal communication with the Burmese Government. In case, however, His Majesty should, upon consideration, be of opinion that friendly relations can best be secured by such personal communication, the Viceroy has placed in the hands of the Embassy a Draft Treaty, differing in only one material respect from the offers made during the recent negotiations. The concession which is withdrawn is that of direct relations with Her Majesty the Queen-Empress. The Burmese Embassy were informed that this high and novel privilege could only be conceded in order to facilitate the then pending negotiations. They have rejected the proposals of which this offer formed a part, and the Viceroy cannot renew it.

Powers will be conferred on the Chief Commissioner of British Burma to sign on behalf of the British Government the Treaty of which a draft is now sent, but not to enter into fresh negotiations. These powers will hold good until the end of the present year. After that date this offer also will be withdrawn, and the Viceroy will take his stand on existing Treaties, observing them on his part, and expecting a strict observance of them from the Burmese Government.

It is with great regret that the Viceroy has witnessed the failure of the recent negotiations which he had earnestly hoped would result in the establishment of more cordial relations between the British Government and that of His Majesty the King of Burma. The whole responsibility for that failure rests with the Burmese Government; to whom, however, it is still open to remove, by the timely acceptance of the Draft Treaty now transmitted, the unfavourable impression which the course which they have pursued in the negotiations just brought to a close is calculated to create.

(Signed) RIPON,
Viceroy and Governor-General of India.

Enclosure 17 in No. 8.

No. 502 E.

Foreign Department.—Political.

From C. GRANT, Esq., C.S.I., Secretary to the Government of India, to the BURMESE ENVOY, Kyouk Myoung Myoza Atwinwoon Min Mingyee Theeri Mahazeya Nanda Kyaw Din.

SIR, Simla, the 30th August 1882.

I AM directed to acknowledge receipt of your letter of 22nd August 1882, informing me that you have received instructions to defer the execution of the Treaty and return to Mandalay.

2. I am to express the regret of the Government of India that the present attempt to revise and consolidate existing Treaties should not have been more successful; for it was understood that the Burmese Government had accepted, on all material points, the results of the recent negotiations. The Draft Treaty which you brought for consideration was, as was pointed out to you at the time, unsuitable as a basis for negotiation, because it did not give effect to the sentiments expressed in His Majesty the Burmese Sovereign's letter; and also because, instead of starting from the common ground afforded by existing Treaties, it sought to bring about a new and one-sided settlement. The only object of the British Government in consenting to a revision of existing Treaties was to facilitate the intercourse, and improve the relations, between British India and Upper Burma. With this end in view, the Viceroy was willing, as indeed he has shown himself throughout these negotiations, to make any reasonable concessions in matters of detail, and to consider the convenience of the Burmese Government as far as possible, provided that the substantial result of the revision was to provide, in the manner above indicated, for the true interests of the two countries.

3. The Treaty offered for the Viceroy's acceptance departed as widely as possible from these conditions. In the first place, it proposed to abruptly alter existing relations, and impede the course of business, between the two Governments, by transferring the seat of diplomatic transactions between them from India or Upper Burma to England. Secondly, it doubled the existing rate of Burmese customs duty on merchandise in general, and much more than doubled it on certain selected articles. It is true that, under existing Treaties, the Burmese Government had a right to raise its customs duties after a certain term of years; but in that case the British Government became entitled to re-impose frontier duties. It was not to the interest of either Government to commence a war of tariffs by insisting, respectively, on these rights; and the British Government might fairly have expected that, in consideration of its own recent abandonment of almost all customs duties, the Burmese Government would have remained content with realising five per cent. from a commerce on which practically no counter-duties were taken by the British authorities. Thirdly, the Burmese Draft Treaty contemplated the levy, for the first time, of tonnage dues on all vessels entering Burmese waters, on a scale which would have effectually crippled the river-traffic. Fourthly, it added two new monopolies to the three already sanctioned by Treaty. The British Government has the greatest objection in principle to monopolies, as being most injurious to commerce; and though, to meet the wishes of the Burmese Government, it agreed (in the existing Treaties) to waive its objections in certain exceptional cases, it has consistently opposed any further extension of this concession. Fifthly, provision was made for subjecting British subjects crossing the Upper Burmese frontier to a most minute, vexatious, and unprecedented system of restrictions, of which the effect would have been seriously to impede the movements of British subjects going about their ordinary business in Upper Burmese territory. Even if it had been possible to make sure that these regulations would never be used to harass the inhabitants of British villages lying near the long land frontier between the two countries, they would certainly have caused the greatest inconvenience to the British subjects now engaged in working the Burmese forests and in other industrial operations. Sixthly, the draft contained an Article providing for the extradition of political offenders. No civilised Western power could have consented to such a rule, and it would have been specially repugnant to English opinion and traditions. Seventhly, a demand was made for permission to import, without let or hindrance, arms, material of war, and machinery for their manufacture. The British Government has not, and never had, any pretension to interfere with the acquisition by the Burmese of arms for the purpose of maintaining their legitimate authority. But previous Burmese Governments have endeavoured to

take advantage of the friendly disposition of the British in order to import material of war on a scale and of a kind which would obviously have been in excess of their requirements except for use against the British Government; and no prudent Government could have allowed its ports to be used for such a purpose.

4. These were the principal points in which the Burmese draft was open to the charge of demanding more than the British Government, however liberally inclined, could have been possibly expected to concede. But it was also one-sided in leaving out of account certain conditions necessary to, and reasonably claimable in, British interests. The shortcomings of the Treaty in this respect did not, it is true, constitute so substantial a difficulty as that occasioned by the new demands; because the British Government had no inclination to use the present opportunity for the purpose of seeking fresh advantages, and would have been quite satisfied to renew its Treaty engagements with Upper Burma on the basis of the improvement and simplification of existing relations. Therefore the mere absence in the Burmese draft of fresh concessions would not have been sufficient ground for rejecting the proposed Treaty; but as it provided for the residence of a British Representative at Mandalay, and as the Burmese as well as the British Government was understood fully to admit that, until the British Residency was re-established, there would always be risk of misunderstandings between the two countries, the Burmese proposals for that purpose were plainly incomplete in failing to include a condition which they well knew was regarded as indispensable by the British Government, viz., provision for the honourable treatment and security of the British Representative. Past experience had shown that the person of a Foreign Envoy at Mandalay is not always secure against the risks arising out of popular disturbances; and that his presence there can serve no good purpose unless he has the privilege of free communication with His Majesty the Head of the State on terms not derogatory to the dignity of the Representative of a great and powerful Western Government. In so far, therefore, as it omitted to recognize this condition, the Treaty provision for the reception of a British Representative was unsatisfactory and incomplete, and thus what had always been admitted on both sides, and in the interests of Upper Burma no less than of British India, to be an essential preliminary to the re-establishment of improved relations, was practically unprovided for in the Burmese proposals.

5. For these reasons, when the Burmese Draft Treaty was first presented to myself and my colleague, Mr. FitzPatrick, we were much inclined to doubt whether it left room for any common ground of agreement between us and yourselves. Some of the Burmese demands, and more particularly the proposal for the extradition of political offenders, were obviously inadmissible; and on these points we at once expressed a decided opinion. Others, again, were scarcely less objectionable, either in principle or from a practical point of view; but, in regard to most of these, we set ourselves to work to devise compromises which might, as far as possible, meet the wishes of the Burmese Government, without being open to serious objection on the part of the Government of India. In the difficult task of reconciling apparently almost irreconcileable views, we desire cordially to acknowledge the assistance which we derived from your invariably conciliatory and temperate attitude. To consider merely the points noted above, and omitting other details, we found you, after some discussion, ready to take on yourself the responsibility of maintaining the existing 5 per cent. duties (except on intoxicating drugs and liquors, to the increased taxation of which we consented),* and of withdrawing one of the two proposed new monopolies. Except in regard to the remaining monopoly (in tea) a satisfactory compromise was thus arrived at on this point. Then you did not attempt to contest the justice of our position in regard to the arms question, or to claim for the Burmese Government unrestricted liberty, without regard to the possibilities of warfare between the two countries, in the importation of war-material. This qualification once admitted, the Government of India on its part was quite prepared to allow free provision for all the reasonable requirements of the Burmese Government; and, finally, (though not without protracted discussion,) we agreed to an Article drawn so as to permit the free purchase and importation by the Burmese Government of arms and war-material, subject only to the limitation that they should not be of a kind or of an extent inconsistent with pacific intentions towards the British Government.

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* The rates to which wewere agreed on these articles were:—

	Rs.	A.	P.
On malt liquor, cider, and other fermented liquors, per Imperial gallon or six quart bottles	0	1	0
On sparkling wines, per Imperial gallon or six quart bottles	2	8	0
On other wines, per " "	1	0	0
On spirits, per " "	4	0	0

On all other intoxicating liquors and drugs (including opium), 30 per cent. *ad valorem.*

6. Throughout the earlier stages of the negotiations, however, you and your colleagues lost no opportunity of pressing for the establishment in some shape of direct relations between His Majesty the Burmese Sovereign and Her Majesty the Queen-Empress. You represented that, though your Government had no desire to disturb the existing currents of business between the two countries, yet that it felt and had always felt itself humiliated by its Sovereign not being allowed to treat directly with Her Majesty the Queen-Empress. This high privilege, you contended, had not been denied to Princes of even inferior rank, and you alleged the neighbouring country of Siam as an instance. You were of opinion that, unless means could be found of satisfying the Burmese Sovereign's natural aspirations on this point, no Treaty which could be agreed upon between us would be cordially accepted by him.

7. We at first demurred to your views, pointing out that the Viceroy in this country occupied a high and special position, and that one of the main reasons for investing him with such authority was to enable him to treat with the Princes of neighbouring States. Finding, however, that we could not convince you, and being reluctant to compromise the negotiations on a point which, however weighty in itself, might be capable of adjustment without disturbing the existing course of business between the two countries, we promised to give our best attention to the wishes of your Government. After a good deal of correspondence, you suggested that the Treaty should be allowed to run in the name of Her Majesty the Queen-Empress, instead of in that of His Excellency the Viceroy, and engaged to accept this concession in full settlement of the Burmese claims to be admitted to direct relations with Her Majesty's Home Government. We explained the obvious objections to this course, and the great delay which it would involve, even if, on general grounds, we were able to accede to it. Finally, with the consent of Her Majesty's Government, we proposed, as a solution of the difficulty, to offer to you, in addition to the business Treaty with the Government of India, a short direct Treaty with Her Majesty the Queen-Empress, in which provision would be made for peace and friendship, and for the favourable treatment of Burmese subjects visiting the United Kingdom for trade or other purposes. This offer you accepted, and your Government approved of your acceptance of it.

8. Lastly, we understood that you assented to the inclusion in the Treaty of a provision for the honourable treatment of the British Representative at Mandalay, and for his free admission to the presence of His Majesty the Burmese Sovereign "in the manner and according to the etiquette customary at European Courts." At first you were inclined to dispute the necessity of any formal Treaty engagement on the point of Court etiquette, assuring us that no difficulty would be made about it in practice, and that, if guarantees were necessary, they should be given to us in a separate note. The Viceroy, however, considered it necessary to insist on this point; and eventually the Article was incorporated in its present shape in our Draft Treaty without further dispute.

9. Thus all material differences appeared to us to have been more or less satisfactorily compromised. At our last meeting, though you still held out for the Burmese Draft Treaty in the form in which it had been originally presented to us, and though you specifically objected to a few matters in our draft, such, for instance, as the refusal of the Government of India to admit fresh monopolies, the only point on which we understood you to take a decided stand was our proposed provision for a Residency guard. This, you alleged, would be most unpalatable to your Government, as reflecting on their municipal administration, and as giving grounds to other Envoys for similar claims. We pointed out, in reply, that we were making no fresh demand, as the British Government was entitled to give its Resident a guard under the Yandaboo Treaty of 1826; that such a guard would be no novelty at Mandalay, as the English Envoy had on various occasions been provided with one; that the similiar objection made by the Burmese Government in 1878 had been eventually withdrawn; that more than once the British Representative's life had been in danger at Mandalay; and that though under these circumstances we felt bound to adhere to the provision, it did not follow that the British Government would always find it necessary to take advantage of it in quiet times.

10. At this point our negotiations practically ended. We made some minor changes in our draft to meet your final comments, and then we left matters in your hands. For some three weeks the Government of India heard nothing further from you, until, on the 22nd August, you informed me that you had received a telegram from His Majesty's Government at Mandalay stating that the Articles of the Draft Treaty telegraphed to to them were still under consideration, and desiring the Embassy to defer the execution of the Treaty and return to Mandalay.

11. No reason has been assigned for this decision: which, you will doubtless admit, is much to be regretted, as negotiations between two countries cannot be taken up or set aside lightly, like dealings between private persons. Although the recent relations between British India and Upper Burmah have not been altogether satisfactory, the existing Treaties, if duly and faithfully observed, were sufficient to regulate all ordinary dealings between the inhabitants of the two countries, and therefore it was undesirable to make overtures for revision of Treaties except with a firm determination to carry them to a conclusion. On its part the British Government has shown itself willing to make all reasonable concessions for this purpose. It has offered to you a direct Treaty with Her Majesty the Queen-Empress, reasonable supplies of arms, and co-operation in regulating the arms-trade, in enforcing your customs code, and in preventing armed expeditions from British territory against the Burmese Government. In return it has only asked for the maintenance of the existing customs duties, and for guarantees for the honourable reception and security of its Representative at Mandalay. The former of these concessions, if indeed it can properly be so termed, is one for which an ample equivalent was offered. The latter merely embodies the conditions which any Great Power in the position of the British Government would consider indispensable before consenting to depute a Representative to Mandalay; and, in so far as the presence of a British Envoy is likely to improve the relations between the two countries, it is a provision which is as necessary in the interests of one country as in those of the other.

12. It must, therefore, be admitted that the failure of the negotiations has not been due to the extravagance of the demands made by the Government of India. As His Excellency the Viceroy has pointed out in his letter to His Majesty the Burmese Sovereign, this unfortunate result has apparently been caused by the endeavours of the Burmese Government to obtain acceptance for a new and one-sided settlement, instead of negotiating on the basis of existing Treaties.

13. As, however, no intimation has been made to the British Government of the rejection of its proposals, I am authorised to place in your hands a Draft Treaty, differing only from that already proposed to you in the omission of the provisions for direct relations with Her Majesty the Queen-Empress. The offer of that high privilege was only made to you for the purpose of facilitating pending negotiations; and you will readily understand that the concession is one of a kind which could not have been lightly made, and must not be lightly dealt with. As the proposals of which it formed a part have not been accepted as a whole, and as your Embassy is to be recalled without explanation, I am directed to say that the permission to treat directly with Her Majesty the Queen-Empress is withdrawn. It will, however, be open to the Burmese Government up to the close of the present calendar year 1882, to accept the Draft Treaty with the Government of India; and powers will be issued to the Chief Commissioner of British Burma to sign it, within that period, on behalf of the Government of India, but not to make any modification in its terms.

I have &c.,

C. GRANT,
Secretary to the Government of India.

Enclosure 18 in No. 8.

DRAFT of proposed TREATY with BURMA.

The Governor-General of India in Council, on the one part, and His Majesty the Burmese Sovereign, on the other part, being equally animated by the desire of establishing friendly relations on a firm footing, and of regulating and extending commerce and amicable intercourse between the British and Burmese dominions, have resolved to conclude a Treaty for those purposes, and have named for their Plenipotentiaries, that is to say,—

His Excellency the Governor-General of India in Council,

and His Majesty the Burmese Sovereign,

Article 1. There shall henceforward be perpetual peace and friendship between the two Governments.

Article 2. His Majesty the Burmese Sovereign engages to receive at the seat of his Government a British Representative, to treat him with honor, and to admit him to his

presence freely and in the manner and according to the etiquette customary at European Courts.

Article 3. In like manner, the Governor-General of India in Council engages to receive at the seat of his Government a Representative of the Burmese Government, and accord to him the same honours and privileges as are enjoyed in India by Representatives of the same rank of the most favoured nations.

Article 4. The British Representative at the seat of Government of His Majesty the Burmese Sovereign shall be assigned a convenient site of suitable extent on the river for a residence, and may erect thereon all necessary buildings for his accommodation within a suitably protected enclosure. He shall further be allowed to maintain an armed escort there.

Article 5. Each Government may, in addition to the Representative referred to in Article 2 or 3, appoint officials to reside at any of the stations in the territory of the other at which customs or other duties or dues are leviable or goods are liable to examination, and to watch and inquire into all cases affecting trade.

Article 6. The Burmese and British Governments mutually engage to allow to British and Burmese subjects respectively full liberty to pass through, and trade in any part of the territories respectively subject to them, and to reside and possess land for the erection of dwelling-houses and houses of business in any town or village in those territories.

Article 7. British subjects residing temporarily in Upper Burma shall not be subject to taxation. British subjects residing permanently there shall be liable to all fair taxes, except war taxes. British subjects residing there, whether permanently or temporarily, shall not be liable to serve in war.

Article 8. The Burmese Government engages not to impose or permit the imposition of any restriction on the trade in or passage of horses, cattle, or other animals between the territories subject to the two Governments. Nothing in this Article shall prevent the impressment of cattle in times of public emergency, or the imposition of such restrictions as may be necessary to check the spread of contagious disease among animals.

Article 9. The Burmese Government engages not directly or indirectly to create or permit the establishment of monopolies of any articles of commerce. Nothing in this Article shall apply to earth-oil, timber, and precious stones.

Article 10. The Burmese Government engages that no customs, transit or other duties, dues, or payments of any kind, direct or indirect, shall be levied on or required in respect of goods or animals exported from, imported into, or transported through its dominions to, from, or through British Burma, or ships or animals carrying the same, except as provided in the two Articles of this Treaty next following.

Article 11. The Burmese Government reserves to itself the right of levying a duty on goods imported into or exported from Upper Burma from, to, or through British Burma, at rates not exceeding the following, namely:—

	Rs.	A.	P.
On malt liquor, cider, and other fermented liquors, per Imperial gallon or six quart bottles - - - - -	0	1	0
On sparkling wines, per Imperial gallon or six quart bottles -	2	8	0
On other wines, „ „ -	1	0	0
On spirits, „ „ -	4	0	0

On all other intoxicating liquors and drugs (including opium), 30 per cent. *ad valorem*.

On other goods 5 per cent. *ad valorem*.

But engages to levy no duty under this Article on the following, namely:—

(*a*.) Paddy and rice.

(*b*.) Goods brought through Upper Burma from countries beyond, declared for export to or through British Burma.

(*c*.) Goods declared for export through Upper Burma to countries beyond.

(*d*.) Gold and silver bullion.

Article 12. The Burmese Government reserves to itself the right of levying a duty not exceeding one per cent. *ad valorem*, on goods brought through Upper Burma from countries beyond, and declared for export to or through, British Burma. The Burmese Government may send a customs officer with such goods to prevent the breaking of bulk on the way to the frontier, and the Burmese customs officers may examine any bales or packages of such goods to satisfy themselves of their contents.

Article 13. So long as Articles 9 and 10 are observed by the Burmese Government, the British Government engages that no duties, dues, or payments, direct or indirect, shall be levied on or required in respect of goods or animals exported from, imported into,

or transported through British Burma to, from, or through Upper Burma, or ships or animals carrying the same, except as provided in the next following Article.

Article 14. The British Government reserves to itself the right of levying the duties and dues leviable at seaports under the law for the time being in force, and any corresponding frontier duties leviable on arms and munitions of war, liquors, opium, and salt, under the Sea Customs or Tariff Acts for the time being in force, but engages that in the case of goods imported by sea and declared to be for export to Upper Burma no higher import customs duty than one per cent. *ad valorem* shall be charged. The British Government may send a customs officer with such goods to prevent the breaking of bulk on the way to the frontier.

Article 15. When it is possible to fix tariff values for the assessment of duties levied by the Burmese Government on goods under this Treaty, the two Governments shall from time to time agree upon such values, and the duties shall be levied in accordance therewith.

Where no tariff values are fixed, the value of the goods shall be deemed to be the prime cost together with freight, commission, and insurance charges, and the persons in charge of the goods shall be bound to satisfy the officers levying the duties of the amount of such value by showing invoices and accounts. If those officers think the values as shown by those documents too low, they may buy the goods at 5 per cent. above such values, paying within 15 days.

Article 16. The British Government engages to assist the Burmese Government in the enforcement of such customs regulations as may from time to time be agreed upon between the two Governments.

Article 17. (*a.*) The British Representative at His Majesty's capital, or any of his assistants appointed by him in this behalf, shall have full jurisdiction to decide all cases of a civil nature between registered British subjects in Upper Burma.

(*b.*) All such cases between registered British subjects and other persons shall be decided by a Mixed Court composed of the British Representative, or one of his assistants appointed by him in this behalf, and a suitable Burmese officer of high rank. If in any such case the British Representative or his assistant and the said officer differ in opinion, the case shall be referred to two arbitrators (one of whom shall be chosen by each of the parties), and an umpire, to be agreed on by those arbitrators before they enter upon the consideration of the case, and the court shall give judgment in accordance with the opinion of the majority of the three persons to whom the case is so referred.

Article 18. (*a.*) When a charge of murder, culpable homicide, dacoity, robbery, theft, forgery, counterfeiting coin or Government stamps, kidnapping, rape, or mischief by fire or by any explosive substance, committed in Upper Burma, is brought against any person not being a British subject, and that person is found in British territory, if the Burmese Government demands his extradition, an enquiry shall be held by the British Representative or one of his assistants appointed by him in this behalf and a Burmese officer; and if, in the opinion of the British Representative or that assistant, the evidence would be sufficient under the law of British India to warrant a conviction of an offence of a like nature, and the circumstances are such that the person charged would under English law be liable to be surrended as a fugitive criminal, the British Representative shall procure his extradition.

(*b.*) When a charge of murder, culpable homicide, dacoity, robbery, theft, forgery, counterfeiting coin or Government stamps, kidnapping, rape, or mischief by fire or by any explosive substance, committed in British territory, is brought against any person not being a Burmese subject, and that person is found in Upper Burma, if the British Government demands his extradition, an enquiry shall be held by the Burmese Representative or one of his assistants appointed by him in this behalf and a British officer; and if, in the opinion of the Burmese Representative or that assistant, the evidence would be sufficient under the law of Upper Burma to warrant a conviction of an offence of a like nature, and the circumstances are such that the person charged would under the law of Upper Burma be liable to be surrendered as a fugitive criminal, the Burmese Representative shall procure his extradition.

Article 19. (*a.*) If a Burmese subject being in Upper Burma is accused of committing in British territory any of the offences mentioned in Article 18, the Burmese Government shall try him according to Burmese law, and the British Representative may, if he thinks fit, send an officer to watch the trial.

(*b.*) If a British subject being in British territory is accused of committing in Upper Burma any of the offences mentioned in Article 18, the British Government shall try him according to British law, and the Burmese Representative may, if he thinks fit, send an officer to watch the trial.

Article 20. The British Government will accede to applications on the part of the Burmese Government to purchase arms and munitions of war wherever the latter Government pleases, and will allow the free importation of arms and munitions of war so purchased under the permission of the British Government, provided that such applications do not seem to be made with a view to the possibility of hostilities between the two countries, are consistent with the maintenance of friendship, and are justified by the necessary requirements of the Burmese Government.

Article 21. In token of the friendship now subsisting between the two Governments, the Governor-General in Council engages, under the last preceding Article, to give immediate permission to the Burmese Government to purchase and import 5,000 stand of small arms and one hundred rounds of suitable ammunition for each such arm.

Article 22. The two Governments mutually engage to give each other all aid in their power towards preventing the unauthorized importation into each other's territories of arms or munitions of war.

Article 23. Each Government engages to use due diligence in preventing the subjects of the other Government who have taken refuge in its territories, and any other persons, from organizing armed expeditions in, or making overt attempts from, those territories to assail the authority of the other Government.

Article 24. Whenever any subject of either Government dies within the territories of the other, and there is no person present rightly entitled to the possession of the estate of such deceased person, the Representative of the former Government, or any of his assistants appointed by him in this behalf, may, subject to the law for the time being in force relating to probates and administration, take possession of the estate, and apply the same in payment of the funeral expenses and debts of the deceased, and retain the surplus for the benefit of the persons entitled thereto.

Article 25. The 3rd and 4th Articles of the Treaty of Peace between the Hon. East India Company and His Majesty the King of Ava, executed at Yandaboo on the 24th day of February 1826, the Agreement regarding the Kubo Valley made on the 9th day of January 1834 by Commissioners appointed by the Governor-General in Council on the one side and the King of Ava on the other, and the Agreement between the British and Burmese Governments regarding Western Karennee, executed on the 21st day of June 1875, shall remain in force.

With the above exceptions all other Treaties between the two Governments shall be cancelled with effect from the date on which this Treaty may be ratified.

Article 26. This Treaty shall be ratified and the ratifications shall be exchanged at on or before the day of 188 .

In witness whereof the respective Plenipotentiaries have signed the same [and affixed their seals thereto ?]

Enclosure 19 in No. 8.

Farewell Reception of the Burmese Embassy by the Viceroy.

A 5.30 P.M. on Tuesday, the 29th August 1882, His Excellency the Viceroy received a farewell visit from the Burmese Envoys. On the Envoys taking their seats His Excellency addressed them, through Mr. Pilcher, the interpreter, as follows :—

Your Excellencies have now come to take leave of me. I am very sorry that the negotiations in which you have been engaged have not terminated successfully. I had hoped that the result of those negotiations might have been the conclusion of a Treaty which would have placed the relations between the Government of India and that of Upper Burma upon a more satisfactory footing than that upon which they have recently been. The letter which you presented to me, when I first saw you, from your Sovereign, led me to hope that His Majesty was animated by sentiments which would have induced him to conclude a Treaty based upon fair and equitable terms. His Majesty therein spoke of his desire for friendly relations with the Government of India, and of his wish to promote to the utmost freedom of commerce and intercourse between the subjects of Her Majesty the Queen-Empress and his own subjects. I must admit that the Draft Treaty which Your Excellencies handed, at the commencement of the negotiations, to the Representatives of the Government of India did not appear to me to fulfil the expectations which had been raised by His Majesty's letter. But nevertheless, so anxious was I to increase the friendship between the two countries that I determined patiently and carefully to consider the proposals which were contained in that Draft

Treaty with the view of meeting the wishes of the Burmese Government as far as it was possible for me to do so. It soon appeared in the course of the negotiations that one of the great objects of the Burmese Government was to be permitted to enter into more direct relations with my Gracious Sovereign, Her Majesty the Queen-Empress, than those which had hitherto, during the past history of the two Governments, been maintained. You know how difficult it is to change customs long established between the two Governments,—customs which have endured for many years; and you are also, I am sure, well aware how great was the honour which you were seeking to obtain, of thus entering into direct communications with so illustrious a Sovereign as Her Majesty the Queen-Empress. So great, however, was my desire to promote, by every means in my power, the extension of friendly relations between the Government of India and that of Burma, that I used my best endeavours to procure for His Majesty the honour which he sought; and my illustrious Sovereign was graciously pleased to accede to that proposal, and to consent to the conclusion of a Treaty of General Peace and Amity between Herself and His Majesty the Burmese Sovereign. That honour, however, is so great that it could not be permitted to be dependent upon the convenience of any Government whatsoever; and, therefore, insomuch as the Government of Upper Burma, in recalling you to Mandalay, have shown no eagerness to avail themselves of the offer thus graciously made by the Queen-Empress, it has become my duty, I regret to say, to withdraw that offer, and no longer to continue to present it to the acceptance of the Burmese Sovereign.

As, however, it does not appear certain, from the communications which you have made to the Representatives of the Government of India, whether your Government has or has not finally rejected the proposals contained in the Draft Treaty which was offered to them on my behalf, it is my intention to leave it open to them to accept or refuse that Draft Treaty up to the termination of the present European year; and I am not without hope that by the explanations which Your Excellencies will be able to give to your Government of the intentions of the Government of India, and of the true meaning of the Treaty which we have offered, you may be able to prove the advantages which that Treaty would confer upon both the contracting parties. But, in my judgment, those advantages are greater for your Government than they are for the Government of India; indeed, for my own part, I should be quite content to remain upon the basis of the Treaties now in force, and which will continue in force if this Treaty be not made between the Government of India and your Government.

I admit that it would be an advantage to both Governments that they should have at their respective capitals Representatives, on the one side, of India, and, on the other side, of Upper Burma; because I believe that by personal intercourse of that kind difficulties between the two Governments might easily be removed as they arise. But you cannot have forgotten the circumstances under which the British Resident was some years ago withdrawn from Mandalay. I am sorry to advert to those circumstances, but I cannot avoid doing so. You know well that the events which took place just previous to the withdrawal of the Envoy, that the massacres which occurred at Mandalay at that time, made a profound impression of horror upon the minds of the Sovereign, the Government and the people of England. It was, therefore, essential, before a British Representative was sent back to Mandalay, that proper arrangements should be made by Treaty for his honourable reception, and for his security; and it was upon that account, and from that obvious necessity, that the provisions have been introduced into the Treaty which relate to his reception and protection.

I must take this opportunity, before I take leave of Your Excellencies, to express to you personally my satisfaction with the manner in which you have conducted these negotiations. I believe that it has been your earnest desire to bring them to a successful issue, and to promote the increase of friendly relations between India and your own country.

I hope that your visit here has shown you the spirit by which the Government of India is animated, and that you will go back and assure your Government and your countrymen that I desire no encroachment upon neighbouring countries, and no interference in their internal affairs; that I am ready to give every consideration to their wishes, and to meet them as far as may be in my power; that I am personally anxious for their welfare and prosperity; but that, at the same time, I am determined to maintain the dignity of the Government of India, to uphold the interests and to protect the welfare of British subjects. The failure of these negotiations is, I must say, entirely due to the course which has been pursued by the Burmese Government; and for any consequences which may follow from that failure, they, and they alone, will be responsible.

It now only remains that I should wish Your Excellencies, as I most sincerely do, a comfortable and successful journey in returning to your own country, and that I should

again thank you for the manner in which you have conducted your relations with my Government during the time that you have been here.

His Excellency the Principal Envoy replied, through Mr. Pilcher, as follows :—

His Majesty the King of Burma is, as Your Excellency has observed, entirely desirous of preserving the friendship which has hitherto existed between the two countries. Ever since the time when the Embassy which was despatched some years ago, and, failing to come to any successful conclusion, had to return, His Majesty and all his Ministers, from the highest to the lowest, have, night and day, busied themselves in endeavouring to devise some means of securing the friendship of the British Government. From time to time the Burmese Government has heard from private sources that the disposition of the British Government was friendly towards them; and when Your Excellency was recently at Rangoon they also heard, through the officers who were sent down with presents, that Your Excellency's disposition was friendly, as that of the Burmese Government was; and, having consulted together, the Ministers and the King came to the conclusion that both Governments were of one mind, and that the time was favourable to the despatch of an Embassy.

The provisions in the Burmese Draft Treaty, which appear to be somewhat out of consonance with the desires expressed in His Majesty's letter, were inserted with the view not to preventing or hindering trade, but in order that persons who were disloyal to either Government might be prevented from stirring up any sort of ill-feeling, or from raising disputes which might lead to any ill blood between the two countries; those provisions were consequently made a little more strict, in order that the friendly feeling between the two countries might be less often disturbed by complaints of any kind. The main points on which His Majesty has declined to accept the Treaty are not points relating to trade or commerce. His Majesty's Government would have been prepared, and were prepared, to concede much; and, on points relating to trade and commerce, I am of opinion that no insuperable objection could have been raised; but, as Your Excellency has observed, old established customs are difficult to change; and in the Treaty presented to the Embassy one of the main portions of the great ceremonials established by the custom and etiquette of the Burmese Government is altered; and, in addition, there are one or two other articles of a similar character which I think it probable would be objected to. For myself, I could concede a great deal, but I have to look, and my Government has to look, not only to the opinion of the individual Ministers, and the Ministers collectively, but there is a strong public opinion which has also to be regarded; and although my Government might be willing enough to concede merely ceremonial questions of etiquette and dignity, yet with due regard to their own position and their own strength, they could not concede many such points in consequence of the public opinion to which I have referred.

The Treaty, a draft of which is now in our hands, will go back with me, and when the Embassy returns they will use all means in their power to consult with the Ministry at Mandalay, and endeavour to obtain some satisfactory settlement, if by any means it be possible.

The reply to the King of Burma's letter, together with some presents for His Majesty, was then delivered to the Principal Envoy by His Excellency the Viceroy, who brought the interview to a close by assuring the Envoy that all that conduced to increase and promote the friendship between the Government of India and His Majesty the King of Burma would be a source of satisfaction to him at all times.

No. 9.

No. 49 of 1882. (Extract.)

To His Excellency the Most Honourable the GOVERNOR-GENERAL OF INDIA IN COUNCIL.

India Office,
London 17th November 1882.

Para. 1. I have had under my careful consideration the letter from Your Excellency in Council, No. 104, of the 15th September last, enclosing a report of your recent negotiations with the Burmese Embassy which arrived in India in April last, charged with proposals from King Thibaw for a revision of existing Treaties between British India and Upper Burmah.

2. As the general questions at issue between the two countries have been fully dealt with in past correspondence between the Government of India and this Department, and

are, moreover, for the most part clearly enumerated in your letter under reply, I do no propose to do more on the present occasion than notice a few of the principal features of the Draft Treaty placed in the hands of the Envoys on their departure from Simla. I refer more particularly to the following questions:—On the part of the Government of India, (1) The re-establishment of a British Residency under suitable guarantees at Mandalay; (2) The proper observance by the Burmese authorities of the safeguards secured to your commerce by existing engagements; and on the part of the King of Burmah, (1) The privilege of treating directly with Her Majesty the Queen; (2) The right of free importation of arms into Upper Burmah; and (3) The prevention by your Government of armed attempts against the King's authority on the part of refugees in British territory.

3. It is scarcely open to doubt that no readjustment of relations with the Burmese Government could be of any real value unless the position of Your Representative at the Court of Ava be better assured than it was prior to the withdrawal of the Agency in 1879. With Governments in which, as in Upper Burmah, the power of the monarch is absolute, the effect of all diplomatic representations,—as was pointed out some years ago by an experienced officer of your Government,—depends almost entirely upon the influence or arguments which a Foreign Resident can bring to bear in person upon the Ruler. When he is compelled to deal with the head of the Government through subordinate agents, it is often found in Courts like that of Mandalay that these subordinates oppose, from self-interested motives, the endeavours of the Representative of the Foreign Power to come to any real understanding with the Ruler, or to uphold a proper position of independence. It seems clear, moreover, that, as the interests at present affected by the character of your relations with Mandalay are commercial rather than political, they cannot be effectually guarded without the presence of a British Officer in that city, dependent as they are on the proper fulfilment by the Burmese Government of their commercial engagements, and on the adequate protection afforded at the Capital to British traders and their property.

4. On these grounds alone, therefore, I hold with Your Excellency's Government and that of your predecessor that the re-establishment of a British Agency at the Burmese Capital, with the requisite guarantees for the safety of the person and residence of your Representative, is a necessary preliminary to any re-adjustment of relations with the Government of Burmah.

5. In regard to the Articles of the Draft Treaty dealing with the King's monopolies, and the import and export duties, the former stipulations as to which are now only nominally in force, you explain that your aim throughout the negotiations has been not to seek illusory advantages by insisting on hard terms, but rather to treat with the Burmese in a manner which would satisfy the King, and still meet the requirements of your own Government. Agreeing as I do with you that it is essential that any scheme for a readjustment of relations with the Burmese Government should be effected under conditions which afford no reasonable pretext for withholding the privileges nominally secured to British subjects by the commercial engagements now in force, I am of opinion that you have shown a wise discretion in the arrangements to which you have expressed your willingness to accede in regard to these monopolies and duties.

6. That the Burmese King should attach importance to direct Treaty relations with Her Majesty the Queen is hardly a matter for surprise. But, as Your Excellency justly remarks, so radical a change in the form of your existing relations with Upper Burmah would have involved the introduction into your diplomatic dealings with the King of a highly inconvenient and circuitous mode of procedure to which it would be impossible to agree. Your proposal that two Treaties should be executed,—the one a brief Treaty between the Burmese Ruler and Her Majesty, providing generally for friendly relations, and the other a business Treaty between the King and the Indian Government,—appears to have been the best way in which you could satisfy the earnest persistence of the Envoys on this point; and upon these grounds it was sanctioned in my telegram of the 8th July last. As, however, the Burmese Government have seen fit to recall their Envoys, leaving the business Treaty with your Government unaccepted, no course was left but to withdraw formally the offer of a direct Treaty with Her Majesty the Queen on the departure of the Envoys from Simla. Whilst Her Majesty's Government do not desire unduly to fetter your discretion in the future on this point, I am of opinion that, except for urgent reasons leading to a different conclusion, the deputation from Upper Burmah, with the consent of Her Majesty, of occasional Embassies to the court of St. James, is all that the Burmese King can reasonably expect in return for the moderate demand made on him for the re-establishment of the British Agency at Mandalay, which measure would in reality be as favourable to his own interests as to those of the British Government.

7. With respect to the stipulations of the Draft Treaty which deal with the purchase by the Burmese Government of arms and munitions of war, and their free importation into Upper Burmah, I am of opinion that you were right in dealing with this difficult matter in a liberal spirit, whilst guarding the concessions which you have made by certain proper reservations.

8. I can see no valid objection to the pledge you have provisionally given, binding yourself to prevent Burmese refugees, by any reasonable means in your power, from using your territory as a base for hostile expeditions against the King's Government. Except for the barbarities committed by the present King after his accession to power in 1878, which drove so many refugees into British territory, no question of this character need have arisen; but inasmuch as the liability which you thus propose to accept is in reality imposed upon you by international comity, there can be no inconvenience in a formal acceptance of your admitted obligations in this respect.

9. In conclusion, I have to convey to Your Excellency the full approval by Her Majesty's Government of the policy adopted throughout the negotiations, and of the manner in which they have been conducted. If they do not immediately result in a revision of existing Treaties, they may at least, as Your Excellency observes, serve to clear away past misunderstandings, and to prepare the way for an eventual improvement of your relations with Burmah. Her Majesty's Government concur in your appreciation of the valuable services rendered by Mr. Grant and Mr. Fitzpatrick on this occasion, as well as of the useful assistance of Mr. Pilcher.

I have, &c.
(Signed) HARTINGTON.

No. 10.

TELEGRAM from VICEROY to SECRETARY OF STATE, dated 4th January 1883.

Two Draft Treaties received from Burmese Government for conclusion with Queen and Government of India respectively. Former intended to regulate matters relating to Queen's non-Indian subjects only; provides for Resident at Calcutta and Mandalay; makes no provision for Residency guard, but concedes shoe question. Second Treaty provides for Residents, but does not mention Residency guard or shoe question; establishes new monopoly on tea, and admits of establishment of others; requires extradition of political offenders, and is open to other objections. This Treaty only applies to Queen's Indian subjects. If concluded with Government of India, first Treaty modified might perhaps be agreed to, but proposals as a whole appear to me unacceptable, and I propose with your sanction to reject them. Burmese attempt to distinguish between Indian and non-Indian British subjects, and to limit jurisdiction of Indian Government to former only, is specially objectionable.

No. 11.

TELEGRAM from SECRETARY OF STATE to VICEROY, dated 10th January 1883.

I entirely concur in the course proposed as to Burmah.

No. 12.

No. 26 of 1883.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

To the RIGHT HON. the EARL OF KIMBERLEY, Her Majesty's Secretary of State for India.

MY LORD, Fort William, the 13th February 1883.

IN our Despatch No. 104, dated the 15th September 1882, we described the course of the negotiations undertaken at Simla last year with an Embassy from Mandalay for the revision of the existing Treaties between British India and Upper Burmah.

2. In the 15th paragraph we stated that, although we were no longer very sanguine of successful results, yet we desired to neglect no opportunity of bringing to a satisfactory conclusion negotiations which had occupied so much time and labour. We had therefore delivered to the Envoys a Draft Treaty, identical to all intents and purposes with that which had fallen through, except that it did not provide for direct relations with Her Majesty the Queen; and we had informed them that it would be open to their Government to sign this Treaty, in communication with the Chief Commissioner of British Burmah, at any time before the conclusion of the year 1882. We at the same time explained that the offer of a direct Treaty with Her Majesty had been formally withdrawn, because we considered that so high a privilege should not be allowed to remain open to any State except for a brief and limited period. These views were conveyed to His Majesty the Burmese Sovereign in our letter of the 29th August 1882, which formed Enclosure No. 16 to that Despatch.

3. Lord Hartington's reply No. 49, dated the 17th November 1882, communicated to us the full approval of Her Majesty's Government of our proceedings, including the formal withdrawal of the offer of a direct Treaty with Her Majesty the Queen. We have now the honour to forward to Your Lordship, in continuation of our telegram dated the 4th ultimo, papers showing the subsequent course of events.

4. On the 27th December 1882 the Chief Commissioner forwarded with his letter No. 655 D.P. two Draft Treaties which had been received by him from the Foreign Minister on the 21st idem. The first was a Draft Treaty which the Mandalay Government proposed to conclude with Her Majesty the Queen-Empress. The second Draft purported to run between His Majesty the Burmese Sovereign and His Excellency the Viceroy and Governor-General of India. The covering letter with which Mr. Bernard forwarded these two Drafts explains their contents and purport, and enumerates the points in which upon careful examination they were found to differ from the Draft which had been delivered to the Envoys before they left India.

5. The first Draft (namely, that to be concluded with Her Majesty the Queen-Empress) consists of 14 Articles, and is similar in many respects to Treaties previously concluded with the Government of India. It provides for an exchange of Representatives to be stationed respectively at Mandalay and Calcutta, and for the reception of our Resident at the Burmese Court in a sufficiently satisfactory manner. But it omits to stipulate that he shall be allowed to maintain a personal escort,—a point on which we had thought it right to insist. Moreover, it also fails to provide for other matters which need regulation in the intercourse between the two countries, and, taken by itself, would therefore be incomplete; whilst, if, on the other hand, it is to be regarded as concurrent with the second Draft, it would cause inconvenience in working, as the two in many points cover the same ground. An even more serious objection to it is, of course, that it takes no notice of our expressed decision to withdraw our proposal that the Burmese Sovereign should be admitted to direct Treaty relations with the Queen-Empress.

6. The second Draft is even less satisfactory in many respects, and comprises several points on which further concession would be most unadvisable. To begin with: when read together with the Minister's covering letter of the 13th December, it draws an altogether inadmissible distinction between Her Majesty's Indian and non-Indian subjects. It entirely ignores the difficulties occasioned by the existing rules of Burmese Court etiquette in the reception of our Agent. It makes no provision for the Resident's escort. It establishes a new monopoly on tea, and, by expressly declaring that "all products of the soil belong to the Sovereign," leaves an opening for the institution of other monopolies, as, for instance, in "cutch" and in forest produce generally. It requires the extradition of political offenders. And it contains unsatisfactory clauses regarding the Mixed Court, the movements of British traders, and other matters.

7. For the first of these reasons alone, even if the other objections to it were less grave, it would in our opinion be impossible to agree to this Treaty. The first Draft which it was proposed to conclude with Her Majesty might, perhaps, with some alterations and additions, have been accepted, had it been substituted for that running in the name of the Government of India. But we had no reasons whatever to suppose that the Government at Mandalay would consent to so fundamental a modification of their proposals, and, as they stood, there was no alternative but to reject them in their entirety.

8. We accordingly despatched to Your Lordship the telegram of the 4th January referred to above, in which we summarised the views which have been explained more at length in the preceding paragraphs, and stated our intention, with Your Lordship's sanction, of declining to accept the Burmese overtures. Approval of this proposal was

conveyed to us in Your Lordship's telegram of the 10th January, which intimated entire concurrence in our views.

9. We thereupon addressed the letter of the 26th January to the Foreign Minister at Mandalay, explaining briefly the reasons which compelled us to decline the fresh proposals of the Burmese Government, and dwelling more particularly upon two questions which it was deemed expedient to place beyond the possibility of misconception. These were, firstly, the assumption of the Minister that a Treaty running in the name of Her Majesty's Viceroy would not include Her Majesty's non-Indian subjects; and, secondly, his allegation that the Yandaboo Treaty of 1826 had become void, because, after it had been concluded, the parties to it went to war and violated its provisions. Neither of these assumptions were we prepared to accept.

10. This letter concludes the correspondence which has passed regarding the renewal of the negotiations which came to a close last August. We fear that, whilst the Burmese Court remain in their present disposition, there is but little prospect of improving our Treaty relations with them; and for the present our efforts must in all probability be limited to securing observance of existing Treaties, and to the protection of British subjects visiting Upper Burmah.

We have, &c.

(Signed) RIPON.
" D. M. STEWART.
" J. GIBBS.
" E. BARING.
" T. F. WILSON.
" C. P. ILBERT.
" S. C. BAYLEY.
" T. C. HOPE.

Enclosure 1 in No. 12.

BRITISH BURMA.

POLITICAL DEPARTMENT.—No. 655 D.P.

From E. S. SYMES, Esq., C.S., Officiating Secretary to the Chief Commissioner, British Burma, to the SECRETARY TO THE GOVERNMENT OF INDIA, Foreign Department.

SIR, Rangoon December 27, 1882.

MY telegram dated the 21st current informed you that a letter from the Ava Foreign Minister had on that day been delivered to the Chief Commissioner, enclosing—

(1.) A letter for yourself, as Foreign Secretary to the Government of India.

(2.) A Draft Treaty proposed by the Ava Government to be concluded between Her Majesty the Queen-Empress and King Thibaw:

(3.) A Draft Treaty proposed by the Ava Government to be concluded between the Mandalay Court and His Excellency the Viceroy and Governor-General of India.

As all the documents were in Burmese they were not forwarded to you by the mail which closed on the morning of the 22nd current. They have now been translated, and I am to enclose printed copies of the translations. The Burmese originals are in the possession of Mr. R. H. Pilcher, who has prepared the translations, and who is going to Calcutta with the present letter. He will be able to refer back to the originals on any doubtful point in the translations. But I am to solicit that the Burmese originals of these papers may, if you think right, be returned to this office, so that in case of doubt hereafter we may be able to refer to the originals, and substantiate the general accuracy of the translations.

2. According to the orders conveyed in the enclosures to your letter No. 684 E., dated the 25th September 1882, the Government of India left to the Burmese Government the option of signing the Simla Treaty of August last, but did not offer to negotiate a fresh Treaty. The intimations conveyed to the Ava Government were, moreover, explicit, that as the Burmese Envoy had not concluded the Treaty at Simla, no fresh proposals could be received for a direct Treaty between Her Majesty the Queen-Empress and King Thibaw. It is believed the Envoy fully understood that such was the meaning of the Government of India.

Notwithstanding what was said in His Excellency the Viceroy's letter to His Majesty King Thibaw, and notwithstanding the intimation conveyed in your letter, the Ava Government have now forwarded for the consideration of the Government of India a long Draft Treaty to be concluded with Her Majesty the Queen-Empress, and also a Draft Treaty to be concluded with His Excellency the Viceroy and Governor-General in Council.

3. The Draft Treaty which the Mandalay Government desire to conclude with Her Majesty's Government travels over a great part of the ground covered by previous Treaties, and by the proposed Draft Treaty with His Excellency the Viceroy. The Draft Treaty with the Home Government is in two matters more favourable to the British than the Draft Treaty proposed for execution with the Government of India; namely,—

(*a*) The concession upon the shoe question is explicit and more satisfactory in the Draft Treaty with the Home Government. In the Draft Treaty with the Government of India the shoe question is ignored.

(*b*) The concession as to British subjects being allowed to trade and travel in Upper Burma is full and proper in the Draft Treaty with Her Majesty the Queen-Empress, while the corresponding Article in the Draft Treaty with His Excellency the Viceroy is inadequate.

As the Government of India have already decided that the door is no longer open for any Treaty, or any proposals for a Treaty, between Her Gracious Majesty and the Mandalay Government, it is perhaps unnecessary to discuss further the first of the Draft Treaties now forwarded. At the same time it may be remarked that it would be exceedingly inconvenient that two Treaties, one with the Court of St. James, and another with the Government of India, should cover exactly the same ground, and in nearly the same words, regarding many matters of detail which can only arise and can only be settled in Her Majesty's Indian dominions.

4. Mr. Pilcher, after going through the papers with the Chief Commissioner, has carefully noted upon the second Draft Treaty to be concluded with the Government of India the several points in which the present Draft departs from the Draft Treaty settled at Simla in August last. Briefly the points of difference are—

(1.) The reception of the Resident (*i. e.* the shoe question, &c.), the site and protection of the Residency are inadequately treated in the present Draft:

(2.) Liberty for British subjects to trade and travel is not sufficiently provided:

(3.) Free-trade in cattle is restricted by an impracticable condition and by the imposition of duties which may be indefinitely increased:

(4.) The tea monopoly is retained, a door is kept open for certain other monopolies, and no general engagement is given that monopolies will not in future be established:

(5.) An objectionable provision about the registration of British subjects has been entered:

(6.) The *locale* of the Mixed Court is left to the discretion of the Ava Government:

(7.) The extradition clauses are widened so as to require surrender of political offenders:

(8.) The Yandaboo Treaty is declared to be void.

5. As Mr. Bernard understands the discussions that have taken place, the Government of India have definitely decided to make no further concession, and to abate nothing of their requirements on all or nearly all of these eight points. If this be so, then it is clear that the present Draft Treaty received from the Mandalay Government cannot be considered. It is quite certain that no satisfactory settlement of these points can be attained by friendly correspondence with the Government of Ava. They will be ready to write and receive letters without limit, but no real result is likely to follow from such correspondence. Under these circumstances there seems to be hardly any alternative open to the British Government but to say that the Simla Treaty of August was before the Ava Government to accept or not until the end of December. As they have not accepted it, the negotiations of 1882 are finally closed. The Draft Treaty received with the present letter from the Ava Government contains several provisions to which the Government of India could not agree, and regarding which their views were fully explained to the late Envoy. And the Government of India might intimate that they see no good in continuing the correspondence or discussing at length the present papers.

6. If this course be taken, the question arises, what would be the effect of such action on the relations between Upper and British Burma? No doubt a certain coolness would arise in the relations between the two Governments, and the hope of a satisfactory amicable settlement would be further off than ever. But Mr. Bernard believes that, for a time at any rate,—and for so long as the British Government continued strong in Europe and Asia,—there would be no additional chance of hostile action, of the violation of the Manipur border, of serious frontier trouble, or even of commercial reprisals on the

part of the Ava Government. So long as the King and the Queen retain their health and agree together, and so long as the Court are not very unusually pressed for money, there would be no new monopolies, and trade would go on as it has done this year (1882). But, no doubt, the failure of the negotiations of 1882 would make hostile commercial measures less improbable, and would make the possibility of actual hostilities less remote, than they would have been if the negociations had been successful. But it seems to the Chief Commissioner that we must accept this result. We have done what could be done by friendliness and negotiation to cultivate more amicable relations; and as those efforts have not been successful, we must accept a certain increased liability to the occurrence of unfriendliness on the part of the Mandalay Government, such as might some day end in war and in the subversion of the present King of Ava.

There is one point in the Minister's letter to yourself on which special remark is perhaps desirable. In his opening paragraphs he speaks of English traders and English goods as distinct from traders and goods that come from British India. And in the final paragraph of his letter he emphasizes that distinction. The meaning of this may perhaps be that English-made or European-made goods do not come within the commercial clauses of the Draft Treaty, or of existing Treaties with the Government of India. No contention of this kind has ever been put forward before. And Mr. Bernard's advice is, that until this view is actually urged in as many words, or is enforced by the Mandalay Customs Department, it will be better not to discuss the question.

8. In conclusion I am to solicit sanction to Mr. R. H. Pilcher's having been placed on special duty, and having been sent to Calcutta in charge of these important papers. He has obtained one month's privilege leave, and I am to ask that when you no longer require his services, he may be permitted to avail himself of such leave.

I have, &c.

E. S. Symes, Officiating Secretary.

Enclosure 2 in No. 12.

From the Burmese Minister for Foreign Affairs at Mandalay to the Chief Commissioner, British Burma, dated the 5th waxing Pyatho 1244 B.E.

His Majesty, wishing to make manifest his desire for the maintenance of the existing friendship and the improvement of trade and intercourse between the two countries, despatched an Embassy with a Royal letter and presents to the Indian Government, who handed the Embassy a return letter and presents, with a Draft Treaty consisting of 26 Articles. These Articles have been repeatedly deliberated upon by myself and the other members of Council, who now send two Draft Treaties to be concluded, one with Her Majesty the Queen of England, and the other with His Excellency the Viceroy of India,—as also a letter respecting the Draft Treaties to the Secretary to the Government of India in the Foreign Department, which Minister trusts Chief Commissioner will forward to the Foreign Office.

Enclosure 3 in No. 12.

Translation of a Letter from the Kin-woon Mingyee, Foreign Minister, Mandalay (titles), to the Secretary to the Government of India in the Foreign Department, Calcutta.

The Royal letters and presents from His Excellency the Viceroy and Governor General in Council, with the Draft Treaty which were given to the Burmese Embassy, arrived safely, and were taken to the Palace with the usual honours, and presented by us to His Majesty the King.

The twenty-six Articles of the Draft Treaty sent have been carefully considered by His Majesty's Ministers in Council.

The preamble of the Draft Treaty sent by the Government of India recites that His Majesty the King of Burma, and His Excellency the Viceroy, being equally animated by the desire of establishing friendly relations on a firm footing, and of encouraging and extending commerce and amicable intercourse between the two countries, have appointed Plenipotentiaries to negotiate a Treaty.

Of the twenty-six Articles which compose the Draft, some provide for relations between Upper Burma and the British Empire generally, some for relations between Upper Burma and India, and some for commercial relations between Burmese subjects and British subjects.

When two Governments conclude a Treaty they can only do so on behalf of the dominions subject to them; and the Treaty can only be binding on the subjects of those dominions.

The Government of India informed the Burmese Embassy that the Viceroy of India had no authority to treat on behalf of the Queen of England. Therefore, as the Government of India must on consideration see, although the Burmese and Indian Governments should agree to the Draft sent by the latter, and should conclude a Treaty; yet the political, territorial, commercial, or other provisions of such a Treaty would not extend to all the dominions of the Queen of England, all her subjects and all their trade; nor could all her subjects share in its privileges. The Treaty would only extend to the dominions subject to the Viceroy, and only the subjects of those dominions would share in its privileges.

As it is thus evident that the Viceroy of India has no authority to conclude a Treaty in the name of the Queen of England,—that a Treaty concluded only with the Viceroy of India cannot extend to all Her Majesty's territories and subjects,—and that Her Majesty's subjects would not all enjoy the benefit of such a Treaty,—if a Treaty is to be made between the two States to provide for commercial and other relations and intercommunication between the whole of their territories and subjects, of which all are to enjoy the benefit, this object can only be attained by the conclusion, first, of a principal Treaty between His Majesty the Sovereign of Burma and Her Majesty the Queen of England and Empress of India; and, secondly, of a subsidiary Treaty with the Viceroy dealing with affairs properly relating to India.

The Burmese Government, on their part, being exceedingly anxious for the establishment of friendly relations on a thoroughly satisfactory footing, are willing to conclude either two Treaties, one with Her Majesty the Queen of England, and the other with His Excellency the Viceroy of India, or one Treaty only with His Excellency the Viceroy of India.

But, as has been above explained, it ought to be distinctly understood that if only the Treaty with His Excellency the Viceroy be concluded, it cannot extend to the whole of the British dominions, but only to India, a portion of them; and that in no way but by making two Treaties, one with Her Majesty the Queen, and one with His Excellency the Viceroy, can the whole of the English dominions be included.

For these reasons, by command of His Majesty the King, the Burmese Ministers in Council have, after long and careful deliberation, prepared final Drafts of two such Treaties, copies of which are herewith sent for the consideration of the Government of India.

The Articles composing these Drafts have not been framed solely according to the views of the Burmese Government; they have been drawn on the lines of the Draft Treaty proffered by the Government of India. Those Articles of the Draft which were opposed to the interests of the two countries have been omitted. Those which were for the advantage of the merchants and subjects of the two countries, and those which were not opposed to international law and usage, have been retained, with such further amendments as were required.

With reference to the second Article of the English Draft, it is to be observed that the marks of respect towards the Sovereign, customary among the Burmese people from highest to lowest, are not such as are usual among other nations. From the earliest times it has been the practice to show the utmost reverence for Royalty; and the custom which has thus grown up has taken deep root among the people, so that all classes are opposed to any change in it. Thus, though His Majesty's Ministers are sincerely desirous that permission should be given for the adoption of the etiquette customary among European nations, yet such a course would be conspicuously contrary to ancient tradition and custom, and to prejudices deeply rooted in the minds of the people.

Considering all these circumstances, and yet desiring both to retain the Article which the English Government wish inserted, and to introduce into the Treaty between the two crowned Sovereigns some special privilege, we have inserted Article 2 in the Treaty with Her Majesty the Queen in an amended form, allowing the British Representative to appear in the presence of His Majesty according to the etiquette customary among European nations, but only in such place as it may be His Majesty's pleasure to appoint.

Article 4 of the English Draft provides for the maintenance of an armed guard for the British Representative at the Burmese capital. Of this it is to be remarked, in the first place, that it is not usual for the Representatives of Foreign Powers in independent States to have a guard about them. In the second place, the real use of an armed guard would be to ward off some danger from such Representative. But neither the Government of Upper Burma nor its subjects have ever in times past done anything to cause any danger to the various English Representatives who have resided at the capital of Burma; nor has any one of those Representatives ever come to any sort of harm. Further, the Burmese dominions are ruled and defended in a peaceable, orderly manner; justice is dispensed, and administrative business of all kinds is transacted carefully and equitably as in other countries, according to law and usage; and the country being thus governed in peace and tranquillity there is no reason for the Representatives of Foreign States to fear or to imagine any danger to themselves. Again, for the advancement of the wealth and prosperity of the people of Upper Burma, there must in time to come be much communication with foreign countries; and if the British Representative at the Burmese capital were to maintain a guard of armed men about him, as is proposed, it would be generally supposed that the Government of the country neglected the duty incumbent on it of protecting life and property; trade and communication with other countries would be injured and diminished, and the people of the country would suffer in consequence. For all these reasons we consider that the provision contained in Article 4 for the maintenance of an armed guard would be seriously injurious to the interests of Upper Burma, and we have omitted it, and inserted words which permit the erection of a handsome suitable brick wall as a protection for the residence of the British Representative.

Article 8 of the English Draft provides for the free export of four-footed animals. Buffaloes and oxen being specially valuable to man on account of their use in agriculture, their slaughter and the use of their flesh as food are strictly forbidden in Upper Burma by a law which is regarded as of the highest importance. Their export to foreign territory ought not, therefore, of right to be allowed at all; but as we are exceedingly anxious that the relations between the two countries should be friendly, we have merely omitted the provision that no duty shall be levied, and left the Article standing with some slight alteration. It provides that, of four-footed animals, oxen and buffaloes may be exported for agricultural purposes and for draught, on payment of customs *duty at the rate of Rs. 5 per head; that ponies* may be exported on payment of duty at the usual rate of Rs. 20 per head; and that other four four-footed animals may be exported free of duty.

Article 9 of the English Draft Treaty provides that no Royal monopoly shall be established of any goods except precious stones, timber, and earth-oil. On this subject we would remark that natural products of the soil of a country belong, not to the subjects but to the Sovereign of the country, who is lord of the soil. And therefore in Burma precious stones, timber, and earth-oil, which are such natural products of the soil, thus fall into the category of natural products, mineral and vegetable, which belong to the Sovereign, the lord of the soil. Further, the right to sell precious stones, timber, and earth-oil is not placed in the hands of any single individuals as a monopoly; the right to collect them is leased at a fair revenue to many different persons. For these reasons, apart from precious stones, timber, earth-oil, and other natural products,—of ordinary staples of trade, we have provided that tea shall in Burma be the subject of a Royal monopoly.

In Article 17 of the English Draft, regarding registered English subjects residing in Upper Burma, there is no exact provision as to the mode in which they are to be registered as such by the English Representative at the capital. Words have therefore been inserted in this Article, clearly laying down that only persons who are entitled to that status are to be registered as British subjects.

Article 18 of the English Draft provides in general terms for the decision by the English Representative and a Burmese officer, sitting in a Mixed Court, of civil suits between English subjects and others at the capital of Upper Burma. The object of this provision is to secure a fair hearing and decision of causes both for English subjects in Burmese territory and for other persons. To attain the benefit which it is thus intended to confer on subjects of various nationalities, the essential condition is not the situation of the court itself, but the fair decision of suits to which they may be parties. The wording of Article 18 has therefore been amended so as to provide for the hearing and determination of suits by the English Representative or his assistant sitting with a Burmese officer in such place or court as the Burmese Government may assign.

Article 25 of the English Draft provides that the third and fourth Articles of the Yandaboo Treaty shall remain in force. Now a Treaty of Amity between two States

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remains in force only if both parties abstain from hostilities, and observe its provisions. With the Yandaboo Treaty this was not the case. After it was concluded the parties to it went to war and violated its provisions. And therefore though they did not formally and expressly abrogate it, yet it cannot be said to have remained in force, but is *ipso facto* void. The provision in Article 25 that the 3rd and 4th Articles of the Yandaboo Treaty shall remain in force has therefore been omitted.

As the Treaty which it is now proposed to conclude is to be of a permanent character, and is intended to remain in force for an indefinite time in the future, it has been thought better to omit Article 21 of the English Draft.

Other omissions, additions, and alterations have been made in the remaining Articles of the English Draft, such as seemed necessary, first to make the meaning clear where it would have been obscure in Burmese; secondly, to give reciprocity to the privileges and obligations created; and, thirdly, to provide against injury to the interests of either country, and to bring the provisions of the Draft into complete accordance with international law and usage.

A schedule of four Articles containing rules, subject to amendment hereafter by consent of the parties, for the regulation and control of the river-traffic, is appended to each of the two Treaties, in accordance with the sense of Article 16 of the English Draft, in order that the rules may, if possible, have effect at the same time with them.

Two Draft Treaties are forwarded with this letter, one between His Majesty the Sovereign of Burma and Her Majesty the Queen of England and Empress of India, the other between His Majesty the Sovereign of Burma and the Viceroy of India; so that if the English Government is, like the Burmese Government, desirous of establishing friendly relations, they may accept either one or both of the two Drafts. But, as has been explained above, we wish that the Government of India should clearly and distinctly understand and bear in mind that if only the Treaty with the Viceroy of India be concluded, its provisions cannot extend to all the dominions and subjects of Her Majesty the Queen of England, but only to a portion of them, namely, Her Majesty's Indian dominions and subjects and their trade, and that therefore only these subjects will derive any benefit from the Treaty; that only if both Treaties be concluded, will the Treaty provisions apply both to India and to the rest of the British Empire and to the subjects and trade of both; and that thus only can the merchants and subjects of both countries enjoy the advantages which ought to be secured to them by a Treaty. The Burmese Government being themselves sincerely desirous of establishing friendly relations between the two countries on a firm basis, hope and trust that the Government of India will agree to and sign either both of the two Treaties now sent, or at least that with the Viceroy of India, and will endeavour to unite the two countries as closely as possible in peace and friendship.

(Signed) KINWOON MINGYEE,
Foreign Minister (*titles*).

Great Seal
L.S.
of the kingdom of
Burma.

Dated

Council Chamber, Mandalay, the 5th of the waxing moon Pyatho 1244 B.E., the 13th December 1882.

Enclosure 4 in No. 12.

1.

TRANSLATION of BURMESE DRAFT OF TREATY with HER MAJESTY THE QUEEN, December 1882.

HIS MAJESTY the Sovereign of Upper Burma on the one part, and Her Majesty the Queen of England and Empress of India on the other part, being equally animated by the desire of establishing friendly relations upon firm and lasting foundations, and of securing the best interests of their subjects by encouraging and facilitating their industry and trade, have resolved to conclude a Treaty for those purposes, and have therefore named as their Plenipotentiaries, that is to say,—

By draft 1 is meant this draft; by draft 2 is meant that of a Treaty with His Excellency, sent with this.

His Majesty the Sovereign of Upper Burma and Her Majesty the Queen of England and Empress of India who, after having communicated to each other their respective powers, found to be in due and proper form, have agreed upon and concluded the following Articles this day of the moon 1244 B.E., corresponding to 1882 A.D. :—

Same as Article 1 of original Burmese draft.

Article 1.—There shall be perpetual peace and friendship between His Majesty the Sovereign of Upper Burma and Her Majesty the Queen of England and Empress of India; and their subjects shall in like manner, without distinction of race or creed, dwell together in peace and amity.

Same as Article 2 of draft No. 2 sent with this. The claim to have a Representative in England is given up.

Article 2.—The two parties shall have the reciprocal right of placing Representatives at each other's capitals, the English Representative being placed at the capital of Upper Burma, and the Burmese Representative at the capital of British India; and the Representative of one Government at the capital of the other shall enjoy the same honours and privileges as are accorded to Representatives of the same rank of other countries residing there.

Shoe question, excluded from draft No. 2, sent with this. The concession is here made only in a limited way.

Article 3.—In order to signify that His Majesty the Sovereign of Upper Burma elevates the English Representative at his capital to the highest honours and privileges, the English Representative, when he enters the Sovereign of Upper Burma's presence, shall, in such places as it may be His Majesty's pleasure to appoint, be allowed to wear his shoes as usual, and he shall do honour to the King in the most respectful manner customary at any European Court.

Same as Article 5 in draft 2 sent with this, except the words between asterisks. This Article makes the concession required. The other does not.

Article 4.—The two Governments mutually engage each to allow merchants and traders who are subjects of the other *liberty, without let or hindrance,* to travel and trade in any part of the territories respectively subject to them, and to reside and to erect dwelling-houses and houses of business in any town or village in those territories.

Same as Article 6 of draft 2.

Article 5.—English subjects temporarily or permanently residing in Upper Burma shall be exempt from war taxes and service in war. All English subjects, except those temporarily residing in Upper Burma, shall, like Burmese subjects, pay all taxes to which they are liable.

Same as Article 9 of draft 2.

Article 6.—Goods exported from Upper Burma to or through, and goods imported from, English territory to Upper Burma, shall pay duty at the following rates, and shall be liable to no other duty, viz., —

	Rs.	A.	P.
On malt liquor, cider, and other fermented liquors, per gallon or six quart bottles - - - - -	1	0	0
On sparkling wines, per gallon or six quart bottles - -	2	8	0
On other wines „ „ - -	1	0	0
On spirits „ „ -	4	0	0

On all other intoxicating liquors and drugs (including opium), 30 per cent. *ad valorem*.

On other goods, 5 per cent. *ad valorem*.

(*a*) paddy and rice, and
(*b*) gold and silver,
shall be free of duty.

Same as Article 10 of draft 2, *mutatis mutandis*.

Article 7.—The Burmese Government shall be allowed to levy duty at neither more nor less than the customary transit-duty rate of one per cent. *ad valorem* on all goods except gold, silver, paddy, and rice brought through Upper Burma from countries beyond, and declared for export to or through English territory. Gold, silver, paddy, and rice shall be free of duty. The Burmese Government will levy no duty on goods exported through Upper Burma to countries beyond, from or through English territory. The Burmese Government may send a custom-house officer with such goods to the frontier, and if the invoices are believed to be correct the goods may be allowed to pass without breaking bulk; if the Burmese custom-house officers desire to open and examine the packages they shall be allowed to do so.

Same as Article 11 of draft 2, *mutatis mutandis*.

Article 8.—The English Government shall levy no duties or dues on goods exported from English territory to or through Upper Burma, or goods imported from Upper Burma to English territory, save and except the seaport dues on salt, opium, liquors, and arms and ammunition.

Same as Article 12 of draft 2, *mutatis mutandis*.

Article 9.—The English Government shall levy a duty of neither more nor less than one per cent. *ad valorem* on goods imported from other countries through English territory, and to or through Upper Burma, but shall levy no duties or dues on goods exported from or through Upper Burma and through English territory. The English Government may send a custom-house officer with such goods to the frontier, and if the invoices are believed to be correct the goods may be allowed to pass without breaking bulk; if the English custom-house officers desire to open and examine the packages they shall be allowed to do so.

Same as Article 13 of draft 2.

Article 10.—For the purpose of levying duty on goods which are under this Treaty liable to duty, the value of the goods shall be deemed to be the prime cost together with freight, commission, and insurance charges. The original importers shall be bound to satisfy the officers levying the duties of the amount of such value by producing the original signed invoices and accounts. If those officers think the values as shown by those documents too low, they may buy the goods at five per cent. above the originally named price, paying within fifteen days.

Same as Article 14 of draft 2.

Article 11.—The rules relating to river traffic contained in the Schedule hereto annexed, and any similar regulations that may from time to time be made with the concurrence of both Governments, shall be observed during the period for which they are agreed to.

Same as Article 20 of draft 2.

Article 12.—Both Governments shall, in accordance with international usage, use especial vigilance to prevent

persons from one country who have taken refuge in the other, or persons from foreign territories, or natives of either country, from collecting arms or men in the country in which they are taking refuge or residing, and from overtly attempting or committing acts of hostile aggression against the other country.

Same as Article 21 of draft 2.

Article 13.—Whenever any subject of either Government dies within the territories of the other, and there is no person present rightfully entitled to the possession of the estate of such deceased person, the Representative of the former Government, or any of his assistants appointed by him in this behalf, may take possession of the estate, and apply the same in payment of the funeral expenses and debts of the deceased, and retain the surplus for the benefit of the persons entitled thereto.

Same as Article 23 of draft 2.

Article 14.—This Treaty may be amended hereafter on the motion of either party; but notice of the amendment proposed must be given one year beforehand, and both parties must give their consent, in order to any discussion with a view to such amendment.

SCHEDULE of RULES referred to in ARTICLE 14 for the REGULATION of RIVER TRAFFIC.

This schedule is identical with that appended to draft 2.

(i.) When a vessel belonging to the English Government or to English subjects arrives at the Burmese frontier customs-station, if it have on board any arms or ammunition over and above such small number or quantity as may be usually carried by the vessel's officers for their own personal use, the commander shall hand over all the surplus arms and ammunition to the frontier custom-house officers, who shall take them out of the ship, and retain them without error or loss till the vessel returns. They shall then be returned to the commander, and he shall be allowed to remove them from Burmese territory. Any such commander of a vessel found importing beyond the Burmese frontier customs-station any arms or ammunition over and above the number or quantity allowed by the Burmese custom-house officers for the personal use of the officers of the vessel, shall pay to the Burmese Government a fine of Rs. 800, and the Burmese Government shall be entitled to confiscate all such surplus arms and ammunition.

This Article is identical with No. 10 of the original Burmese draft.

(ii.) When an English merchant ship or boat enters Burmese territory and reaches the frontier customs-station, one or more custom-house officers may be placed on board to prevent breaches or evasions of customs regulations or other malpractices.

(iii.) When an English trading vessel arrives at the frontier customs-station in Upper Burma, the commander shall within twenty-four hours deliver to the local custom-house officer a complete statement showing his ship's name, capacity, and tonnage, the names of the commander, officers, and crew, the passengers on board, and the various kinds of goods on board, with their number, measurement, and weight. After delivering this statement, the commander shall not for three hours open the holds of his vessel or discharge cargo till he receives permission from the custom-house officers, who shall ordinarily be bound to give permission within that time. Should they fail to do so the commander may proceed to discharge his cargo without permission. If, in contravention of the provisions of this Article, a commander shall fail to

deliver the prescribed statement before the expiry of twenty-four hours from his arrival, or shall discharge cargo earlier than he is entitled to do so, or shall on examination be found to have on board more than is entered in his statement, such commander shall pay a fine of Rs. 500 for every such offence to the Burmese Government, and the Burmese Government shall be entitled to confiscate all goods over and above what are entered in the statement.

This Article is identical with No. 12 of the original Burmese draft.

(iv.) After the statement of cargo has been delivered, when it is desired to land or to ship goods at river stations in Upper Burma, the commanders of vessels or the owners of the goods shall deliver to the custom-house officers lists of the goods to be landed or shipped; and to prevent injury or loss the custom-house officers shall themselves on the river bank compare and check the lists with the goods, which shall not be landed or shipped till they have done so.

The owners of goods shall, either personally or by agent, superintend the shipping and landing of their goods, or if they fail shall be responsible for any damage or loss that may occur.

Enclosure 5 in No. 12.

2.

TRANSLATION of BURMESE DRAFT OF TREATY with the VICEROY, December 1882.

HIS MAJESTY the Sovereign of Upper Burma on the one part, and His Excellency the Governor-General of India in Council on the other part, being equally animated by the desire of establishing friendly relations on a firm footing, and of regulating and extending commerce and amicable intercourse between the British and Burmese dominions, have resolved to conclude a Treaty for those purposes, and have named for their Plenipotentiaries, that is to say:—

The numbers in parentheses quoted below refer to the Articles in the final English draft given to the Embassy. By draft 2 is meant this draft; by draft 1 is meant that of a Treaty with Her Majesty the Queen sent with this.

His Majesty the Sovereign of Burma and His Excellency the Governor-General of India in Council, who, after having communicated to each other their respective powers, found to be in due and proper form, have agreed upon and concluded the following Articles this day of the moon 1244 B.E., corresponding to 1882 A.D.:—

Corresponds to (1).

Article 1.—There shall henceforward be perpetual peace and friendship between the two Governments.

Analogous to (2) and (3), but quite inadequate for our Resident, especially as to shoe question, which is omitted here and only put in draft 1.

Article 2.—The two parties shall have the reciprocal right of placing Representatives at each other's capitals, the English Representative being placed at the capital of Upper Burma, and the Burmese Representative at the capital of British India; and the Representative of one Government at the capital of the other shall enjoy the same honours and privileges as are accorded to Representatives of the same rank of other countries residing there.

Analogous to (4), but omits clauses about site on river; about protected en-

Article 3.—The British Representative at the seat of Government of His Majesty the Burmese Sovereign shall be assigned a suitable site of sufficient extent for a

closure; and about armed guard.

residence, and shall have a handsome appropriate brick wall around it.

Analogous to our (5), but so worded as to give Burmese Government power to nullify whole Article.

Article 4.—In addition to the Representatives mentioned in Articles 2 and 3, if both Governments desire the privilege of appointing mercantile consuls to reside at suitable river-stations in each other's territory at which customs dues are levied, and to watch and observe affairs connected with trade, they may reciprocally appoint such officers.

Analogous to our (6), but words between asterisks, different in draft 1, make the concession of doubtful value.

Article 5.—The two Governments mutually engage each to allow merchants and traders who are subjects of the other *such liberty as is consonant with the usages of great countries* to travel and trade in any part of the territories respectively subject to them, and to reside and to erect dwelling-houses and houses of business in any town or village in those territories.

Corresponds to our (7).

Article 6.—English subjects temporarily or permanently residing in Upper Burma shall be exempt from war taxes and service in war. All English subjects except those temporarily residing in Upper Burma shall, like Burmese subjects, pay all taxes to which they are liable.

Analogous to our (8), but imposes a heavy and occasionally unlimited duty, and binds us to use the exported cattle for draught only.

Article 7.—Of four-footed animals, buffaloes and oxen, the slaughter of which is specially prohibited by law in Upper Burma, shall not be exported from Upper Burma to British India, except for agricultural purposes or purposes of draught. For purposes of draught they may be exported without restriction on payment to the Burmese Government of duty at the rate of Rs. 5 a head. Ponies may be exported according to custom on payment of a duty of Rs. 20 a head. All other animals may be exported without restriction duty-free. Nothing in this Article shall prevent the imposition of any duty whatsoever, and the prohibition of the export of buffaloes, oxen, and other four-footed animals, if, owing to public emergency, or in order to prevent the spread of disease among them, occasion should arise for stopping their export.

Analogous to (9), but permits tea-monopoly, opens door to other monopolies, and contains no general promise that other monopolies shall not be established.

Article 8.—All products of the soil belong not to subjects, but to the Sovereign, the lord of the soil; and therefore of the mineral and vegetable products of Upper Burma, precious stones, timber, and earth-oil do not belong to subjects, but are the property of the Sovereign. Further, precious stones, timber, and earth-oil are not dealt with by the Burmese Government as articles of monopoly; but the right to collect them is leased to many different individuals, who pay the Government a fair revenue for it. Apart, therefore, from natural products the property of the Sovereign, such as precious stones, timber, and earth-oil, of goods which are properly staples of trade among the people of the country, the Burmese Government shall be allowed to establish a Government monopoly of tea in the manner in which Government monopolies are established in other States. The privileges regarding commercial matters which are granted in the Articles of this Treaty shall only apply to other kinds of merchandise than that which the Burmese Government treats as a Royal monopoly. This will be dealt with according to such special rules and restrictions as the Burmese Government may lay down and impose.

Same as (10) and (11), except that one rupee is

Article 9.—Goods exported from Upper Burma to or through British India, and goods imported from British

substituted for one anna on beer. Also provisoes (*b*) and (*c*) are omitted, and a good part of our (10).

India to Upper Burma, shall pay duty at the following rates, and shall be liable to no other duty; namely,—

	RS.	A.	P.
On malt liquor, cider, and other fermented liquors, per gallon or six quart bottles - - - - -	1	0	0
On sparkling wines, per gallon or six quart bottles - -	2	8	0
On other wines ,, ,, - -	1	0	0
On spirits ,, ,, - -	4	0	0

On all other intoxicating liquors and drugs (including opium), 30 per cent. *ad valorem*.

On other goods, 5 per cent. *ad valorem*.

(*a*) paddy and rice, and
(*b*) gold and silver,
shall be free of duty.

Corresponds to (12), and includes (*c*) of (11).

Article 10.—The Burmese Government shall be allowed to levy duty at neither more nor less than the customary transit-duty rate of one per cent. *ad valorem* on all goods except gold, silver, paddy, and rice, brought through Upper Burma from countries beyond and declared for export to or through British India. Gold, silver, paddy, and rice shall be free of duty. The Burmese Government will levy no duty on goods exported through Upper Burma to countries beyond, from or through British India. The Burmese Government may send a custom-house officer with such goods to the frontier, and if the invoices are believed to be correct the goods may be allowed to pass without breaking bulk; if the Burmese custom-house officers desire to open and examine the packages they shall be allowed to do so.

Analogous to (13) and (14), except that it binds the British Government to levy always not less than one per cent.

The clauses are not nearly so precise as our clauses.

Article 11.—The English Government shall levy no duties or dues on goods exported from British India to or through Upper Burma or goods imported from Upper Burma to British India, save and except the seaport dues on salt, opium, liquors, and arms and ammunition.

Article 12.—The English Government shall levy a duty of neither more nor less than one per cent. *ad valorem* on goods imported from other countries through British India, and to or through Upper Burma, but shall levy no duties or dues on goods exported from or through Upper Burma and through British India. The English Government may send a custom-house officer with such goods to the frontier, and if the invoices are believed to be correct the goods may be allowed to pass without breaking bulk; if the English custom-house officers desire to open and examine the packages they shall be allowed to do so.

Analogous to (15), except that it lays liabilities on original importers which are impossible of fulfilment. Also the words "originally named price" are of uncertain import, and might involve great difficulties.

Article 13.—For the purpose of levying duty on goods which are under this Treaty liable to duty, the value of the goods shall be deemed to be the prime cost together with freight, commission, and insurance charges. The original importers shall be bound to satisfy the officers levying the duties of the amount of such value by producing the original signed invoices and accounts. If those officers think the values as shown by those documents too low, they may buy the goods at 5 per cent. above the originally named price, paying within 15 days.

Corresponds to (16).

Article 14.—The rules relating to river-traffic contained in the schedule hereto annexed, and any similar regulations that may from time to time be made with the

concurrence of both Governments, shall be observed during the period for which they are agreed to.

Is practically new, and is like proposals put forward at Simla in original Burmese draft Treaty. Those proposals were then decisively negatived.

Article 15.—[When] English subjects residing in Upper Burma, either permanently or temporarily, for the purpose trading [desire to be registered as such, they] must show to the English Representative at the Burmese capital customary stamped documents in evidence of their being English subjects, and the English Representative shall inform the proper Burmese officers, and show them the documents; and such Burmese officers shall inspect and examine the stamped documents produced in evidence, and if the persons are really entitled to be considered English subjects they shall allow them to be dealt with as such.

Corresponds to (17) (*a*).

Article 16.—(*a*) The English Representative at His Majesty's capital, or any of his assistants appointed by him in this behalf, shall have full jurisdiction to decide all cases of a civil nature between registered English subjects in Upper Burma.

Corresponds to (17) (*b*), except as to place of sitting of Mixed Court, which Burmese Government reserves power to settle.

(*b*) All cases of a civil nature between registered English subjects and other persons shall be decided by the English Representative or one of his assistants appointed by him in this behalf, and a suitable Burmese officer, in a Court which shall sit in such place as the Burmese Government may appoint, if they agree. If in any such case the British Representative or his assistant and the Burmese officer differ in opinion, the case shall be referred to two arbitrators (one of whom shall be chosen by each of the parties), and an umpire, to be agreed on by those arbitrators before they enter upon the consideration of the case, and the Court shall give judgment in accordance with the opinion of the majority of the three persons to whom the case is so referred.

Takes the place of our (18) (*a*), but embraces political offenders, and is therefore out of the question. Also it includes other offences not named in our Article.

Article 17.—(*a*) When a Burmese subject in Burmese territory commits any treasonable act or offence of any kind against the State, or any of the offences of homicide, being concerned in homicide, robbery, dacoity, theft, cheating, or fraud of any kind, counterfeiting coin or Government stamps, abduction, rape, or mischief by fire or any igniting substance, and such a person is found taking refuge in British India, if the Burmese Government demand his extradition, an enquiry shall be held by the British Representative or one of his assistants appointed by him in this behalf and Burmese officers; and if in the opinion of the British Representative or that assistant the evidence would be sufficient under the law of British India to warrant a conviction of an offence of a like nature, and the circumstances are such that the person charged would under English law be liable to be surrendered as a fugitive criminal, the British Representative shall procure his extradition.

(*b*) Reciprocal of (*a*).

Corresponds to (19).

Article 18.—(*a*) When a Burmese subject, after committing in British India any of the offences mentioned in Article 17, takes refuge and is arrested in Upper Burma, the Burmese Government shall try him according to Burmese law, and the British Representative may, if he thinks fit, send an officer to watch the trial.

(*b*) Reciprocal of (*a*).

Corresponds almost exactly to (20).

Article 19.—The British Government will accede to applications on the part of the Burmese Government to purchase and import arms and munitions of war from whatever country or place the latter Government pleases, provided that such applications do not seem to be made

with a view to the possibility of hostilities between the two countries, are consistent with the maintenance of friendship, and are justified by the real requirements of the Burmese Government.

[N.B.—Articles (21) and (22) entirely omitted.]

Corresponds to (23), except that wording is more bald and stringent.

Article 20.—Both Governments shall, in accordance with international usage, use especial vigilance to prevent persons from one country who have taken refuge in the other, or persons from foreign territories, or natives of either country, from collecting arms or men in the country in which they are taking refuge or residing, and from overtly attempting or committing acts of hostile aggression against the other country.

Corresponds to (24), omitting certain words which saved our law.

Article 21.—Whenever any subject of either Government dies within the territories of the other, and there is no person present rightfully entitled to the possession of the estate of such deceased person, the Representative of the former Government, or any of his assistants appointed by him in this behalf, may take possession of the estate, and apply the same in payment of the funeral expenses and debts of the deceased, and retain the surplus for the benefit of the persons entitled thereto.

Takes the place of our (25), but omits reference to Yandaboo Treaty, which Treaty we hold to be valid.

By "The Agreement regarding the Mayane mountains" is meant the Kubo Valley Treaty.

Article 22.—The Agreement regarding the Mayane (or Muring or Maring or Marin or Marane or Murane) mountains made on the 15th day of the waning moon Pyatho 1195 B.E., answering to the 9th day of January 1834 A.D., by Commissioners appointed by the Governor-General in Council on the one side and the King of Ava on the other, and the Agreement between the British and Burmese Governments regarding Western Karennee, executed on the 3rd day of the waning moon Nayone 1237 B.E., answering to the 21st June 1875 A.D., shall remain in force.

With the above exceptions, all other Treaties between the two Governments shall be cancelled with effect from the date on which this Treaty may be ratified.

Not in our draft, but corresponds to discarded Article 41 of original Burmese draft presented at Simla.

Article 23.—This Treaty may be amended hereafter on the motion of either party, but notice of the amendment proposed must be given one year beforehand, and both parties must give their consent in order to any discussion with a view to such amendment.

Article 24.—Ratification.

SCHEDULE of RULES referred to in ARTICLE 14 for the REGULATION of RIVER TRAFFIC.

Same as No. 9 of original Burmese draft, save that it allows a few arms for personal use of ships' officers.

(i.) When a vessel belonging to the English Government or to English subjects arrives at the Burmese frontier customs-station, if it have on board any arms or ammunition over and above such small number or quantity as may be usually carried by the vessel's officers for their own personal use, the commander shall hand over all the surplus arms and ammunition to the frontier custom-house officers, who shall take them out of the ship, and retain them without error or loss till the vessel returns. They shall then be returned to the commander, and he shall be allowed to remove them from Burmese territory. Any such commander of a vessel found importing beyond the Burmese frontier customs-station any arms or ammunition over and above the number or quantity allowed by the Burmese custom-house officers for the personal use of the officers of the vessel shall pay to the Burmese Government a fine of Rs. 800, and the Burmese Government shall be entitled to confiscate all such surplus arms and ammunition.

This Article is identical with No. 10 of the original Burmese draft.

Pretty much the same as No. 11 of original Burmese draft, except that inordinate delay is provided against.

(ii.) When an English merchant ship or boat enters Burmese territory and reaches the frontier customs-station, one or more custom-house officers may be placed on board to prevent breaches or evasions of customs regulations or other malpractices.

(iii.) When an English trading vessel arrives at a customs-station in Upper Burma, the commander shall within twenty-four hours deliver to the local custom-house officer a complete statement showing his ship's name, capacity, and tonnage, the names of the commander, officers, and crew, the passengers on board, and the various kinds of goods on board, with their number, measurement, and weight. After delivering this statement, the commander shall not for three hours open the holds of his vessel or discharge cargo till he receives permission from the custom-house officers, who shall ordinarily be bound to give permission within that time. Should they fail to do so, the commander may proceed to discharge his cargo without permission. If, in contravention of the provisions of this Article, a commander shall fail to deliver the prescribed statement before the expiry of twenty-four hours from his arrival, or shall discharge cargo earlier than he is entitled to do so, or shall on examination be found to have on board more than is entered in his statement, such commander shall pay a fine of Rs. 500 for every such offence to the Burmese Government, and the Burmese Government shall be entitled to confiscate all goods over and above what are entered in the statement.

This Article is identical with No. 12 of the original Burmese draft.

(iv.) After the statement of cargo has been delivered, when it is desired to land or to ship goods at river stations in Upper Burma the commanders of vessels or the owners of the goods shall deliver to the custom-house officers lists of the goods to be landed or shipped, and to prevent injury or loss the custom-house officers shall themselves on the river bank compare and check the lists with the goods, which shall not be landed or shipped till they have done so. The owners of goods shall either personally or by agent superintend the shipping and landing of their goods, or, if they fail, shall be responsible for any damage or loss that may occur.

Enclosure 6 in No. 12.

From THIRI MAHA ZEYA NANDA KYAWDIN ATWIN WOON KYOUK MYOUNG MYOZA, Ambassador or Minister Plenipotentiary, to the DEPUTY COMMISSIONER, Thayetmyo, dated 13th waning Natdau 1244 B.E.

HIS MAJESTY the King, wishing to make manifest his desire for the maintenance of the existing friendship and the improvement of trade and intercourse between the two countries, despatched an Embassy with a Royal letter and presents to the Indian Government, who handed the Embassy a return letter and presents with a Draft Treaty consisting of 26 Articles. The Royal letter and presents were taken from the river-bank to the Palace with every mark of ceremony.

The letter and Draft Treaty were submitted for the orders of His Majesty, and were subsequently repeatedly deliberated upon by the Ministers, the Embassy, and the other Members of Council, who have sent to the Chief Commissioner, with a request that he would forward them to the Foreign Office, two Draft Treaties to be concluded, one with Her Majesty the Queen of England, and the other with His Excellency the Viceroy, as also a letter to the Foreign Secretary respecting the Draft Treaties.

Ambassador trusts that the Deputy Commissioner, Thayetmyo, will on his part use every endeavour to assist in the matter of the Treaty by making all necessary representations to the British Government.

Enclosure 7 in No. 12.

No. 160 E., dated Fort William, 26th January 1883.

From C. GRANT, Esq., C.S.I., Secretary to the Government of India, Foreign Department, to the CHIEF COMMISSIONER of BRITISH BURMAH.

I AM directed to forward the accompanying letter for transmission to His Excellency the Minister for Foreign Affairs at Mandalay. It is a reply to his communication of the 13th December 1882 to my address, a translation of which was received with your letter No. 655 D.P., dated 27th December 1882.

2. A copy of the letter is enclosed for your information.

Enclosure 8 in No. 12.

Dated Fort William, 26th January 1883.

From C. GRANT, Esq., C.S.I., Secretary to the Government of India, Foreign Department, to HIS EXCELLENCY [EGGA-MAHA-THENAPATI, AYAY-BINE, WOON-SHIN-DAW, LAY-GYNE MYOZA, THAYNAT-WOON MINGYEE, MIN THADO-THINDAMMA, MAHA-THET-TAW-SHAY, the Burmese Foreign Minister, Mandalay.

MR. PILCHER, the officer who was deputed by the Chief Commissioner of British Burmah to accompany the late Upper Burmese Mission to India, arrived in Calcutta a few days ago, bringing with him Your Excellency's letter of the 13th December 1882, corresponding to the 5th of the waxing moon, Pyatho 1244 B.E., and the two Draft Treaties which were forwarded by you. One of these Draft Treaties purports to be made with Her Majesty the Queen-Empress, the other with the Governor-General in Council. They differ widely from the Drafts which were the result of the Simla negotiations, and from the Draft Treaty which was transmitted to His Majesty the Burmese Sovereign with His Excellency the Viceroy's letter of the 29th August 1882.

2. Your Excellency will remember that in His Excellency the Viceroy's letter to His Majesty the Burmese Sovereign the Burmese Government were informed that the offer of direct Treaty relations with Her Majesty the Queen was withdrawn. And in my letter to Your Excellency I stated, by desire of the Government of India, that the Treaty forwarded with it represented the utmost limits of concession which the Governor-General in Council was prepared to make. Under these circumstance Your Excellency will readily understand that the Governor-General in Council must decline your present proposals.

3. There are, however, two points in your letter which, in order to obviate future misconception, should not be passed over without notice. You observe at th commencement of your letter that "the Government of India informed the Burmese Embassy that the Viceroy of India had no authority to treat on behalf of the Queen of England." You therefore argue that "a Treaty concluded only with the Viceroy of India cannot extend to all Her Majesty's territories and subjects," but to India and British Indian subjects only, and therefore that a second Treaty is necessary with Her Majesty the Queen-Empress. This view, however, I should explain, proceeds from a misconception of what passed in the Simla negotiations. I have carefully examined the records of our communications, verbal and written, with the Burmese Embassy, and can find nothing to account for the apprehension that the Viceroy had no authority to treat on behalf of Her Majesty the Queen-Empress. Obviously his treaty-making power is derived from Her, and cannot be exercised otherwise than on Her behalf. What was said on this subject to the Burmese Embassy will be found in our notes of the 8th June and the 24th July 1882. In the first of these notes we said that "it would be beyond His Excel, lency's province, and an encroachment on the functions of Her Majesty's Government to provide in an Indian Treaty for diplomatic or other relations with the *Court* of Her Majesty the Queen-Empress." In the later note we explained that as this matter (of direct relations with Her Majesty the Queen-Empress) was one "which closely concerned the Home Government and His Majesty's Court, it became necessary to obtain the concurrence

of Her Majesty's advisers in England to our proposal" (to negotiate a formal Treaty of Amity and Friendship between Her Majesty the Queen-Empress and His Majesty the Burmese Sovereign); that is to say, the change which the Burmese Government sought, and which to a modified extent we eventually agreed to make, would have been one in the form and manner of treating, and not in the substance of the matters provided for by the Treaty. A Treaty made with the British Government, whether running in thename of Her Majesty the Queen-Empress or of Her Viceroy acting on Her behalf, would equally apply to all British subjects and property.

4. The second point which I have to notice is Your Excellency's allegation that the Yandaboo Treaty is *ipso facto* void, as "after it was concluded, the parties went to war and violated its provisions." I may remind Your Excellency that this plea was once before put forward by the Burmese Government, but was not admitted by the Government of India. As the discussion was closed by the agreement of the Burmese Government to admit the Resident's guard, as provided for by the Yandaboo Treaty, it seems needless to re-open the question now. It is only necessary to say that the Government of India adhere to their former opinion, and consider it all the more important to observe closely existing Treaties because the attempt to negotiate a revised Treaty has failed.

No. 13.

No. 8 of 1883.

To His Excellency the Most Hon. the GOVERNOR-GENERAL OF INDIA IN COUNCIL.

My Lord Marquis, India Office, 16th March 1883.

I have to acknowledge the receipt of the Letter of your Excellency's Government, No. 26, dated the 13th February, forwarding, with connected papers, two Draft Treaties proposed by the Burmese Government for conclusion with Her Majesty the Queen and the Government of India respectively, and explaining the reasons which have decided Your Excellency in Council to reject these proposals.

2. In my telegram of the 10th January I intimated my entire concurrence in the unfavourable view of the Burmese proposals expressed in your Excellency's telegram of the 4th idem. The papers now received confirm me in the opinion which I had already been led to form, and it is therefore only necessary that I should now convey to your Excellency in Council my approval of the terms in which the decision of your Government has been communicated to the Burmese Foreign Minister.

I have, &c.
(Signed) KIMBERLEY.

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BURMAH (1883).

PAPERS

RELATING TO

RECENT NEGOTIATIONS

BETWEEN THE

GOVERNMENTS OF INDIA AND BURMAH.

Presented to both Houses of Parliament by Command of Her Majesty.

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1883.

INDIAN CONTINGENT (EGYPT) (EXPENSES).

COPY OF, OR EXTRACTS FROM, CORRESPONDENCE

BETWEEN THE

SECRETARY OF STATE FOR INDIA

AND THE

GOVERNOR-GENERAL OF INDIA IN COUNCIL

REGARDING THE

EXPENSES OF THE INDIAN CONTINGENT DESPATCHED FOR SERVICE IN EGYPT.

Presented to both Houses of Parliament by Command of Her Majesty.

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1883.

[C.—3507.] *Price 2d.*

COPY OF, OR EXTRACTS FROM, CORRESPONDENCE.

Extract of a LETTER from the GOVERNMENT OF INDIA to the SECRETARY OF STATE FOR INDIA.

No. 239 (Financial).

Simla, August 4, 1882.

On the 25th ultimo we received the following telegram from your Lordship, dated July 24th:—

"Subject to final decision on any representation you may desire to make, we propose that Indian Revenues shall bear all expenses of the Indian Contingent for service in Egypt."

On the 26th ultimo we replied as follows:—

"We beg unanimously to protest very strongly against the proposal that Indian Revenues shall bear all expenses of the Indian Contingent for service in Egypt. As soon as possible we shall address a despatch to your Lordship on the subject."

In continuation of our telegram quoted above, we have now the honour to address your Lordship upon the important subject on which our opinion has been invited.

2. It was with surprise that we received your Lordship's telegram of July 24th. British policy in Egypt has been up to the present time wholly under the direction of Her Majesty's Government in England. The Government of India has never been consulted as to the principles by which, having regard to Indian interests, that policy should be guided. Neither has Her Majesty's Government at any time communicated any information in respect to current events in Egypt to the Government of India. So far as any communication from Her Majesty's Government is concerned, we are, indeed, even at this moment in ignorance of the policy which has been pursued and which it is proposed to pursue in Egypt, and of the military plans which are in contemplation to give effect to that policy. Any opinions which we may form on these subjects must be based on information supplied to us by the public press. We are far from complaining that the Government of India should not have been consulted in respect to the principles which should guide the policy of Her Majesty's Government in Egypt. That country lies within the sphere of European politics. In deciding upon the course of action to be, from time to time, pursued in Egypt, Her Majesty's Government has, without doubt, had to consider many aspects of the question which lie wholly outside the range of Indian politics and of Indian interests. The large interest which, independently of the Indian trade, England possesses in the Suez Canal; the vast amount of capital which the British subjects of Her Majesty have invested in Egypt; the fact that, in order to protect those interests, Her Majesty's late and present Governments, have in concert with the Government of the French Republic, deemed it advisable to exercise some interference in the internal administration of Egypt; the further fact that Her Majesty's Government, in concert with the other Powers of Europe and with the Government of the United States of America, has been instrumental in establishing a system of International Tribunals in Egypt; the pecuniary interest, amounting to about 200,000*l.* a year, which the English Treasury, since the purchase of the Suez Canal shares, possesses in the solvency of the Egyptian Government; the considerable trade which is carried on, especially in cotton, between the United Kingdom and Egypt; and lastly, the complex and divers political and material interests possessed by the various States of Europe in Egyptian affairs,—are all matters in which India is either unconcerned or is, at most, only remotely and indirectly concerned. Under these circumstances we have always regarded Egyptian policy as a matter of Imperial interest. The responsibility for the conduct of that policy lies wholly with Her Majesty's Government in England. The results of that policy, when beneficial, have accrued, and will accrue mainly to Her Majesty's British subjects. If, on the other hand, it results from that policy that armed intervention in Egypt is necessary, it seems to us that the cost of such intervention should be borne by the British tax-paying community, whose interests in the welfare and good government of Egypt greatly predominate over those of Her Majesty's Indian subjects.

3. We turn, in the first instance, to a consideration of the precedents which apply to the case under discussion. These precedents are numerous. They may be divided into two categories, viz., those relating to wars which have been carried on in India, or in countries adjoining India, and those of wars in countries more remote from India, in the conduct of which Indian troops have co-operated with troops from England.

4. The most important cases which fall within the first of these two categories are the first and second Afghan wars, the Indian mutiny, and the Persian expedition which immediately preceded the mutiny.

5. As regards the first Afghan war and the mutiny, we would draw your Lordship's attention to the following passage from a minute recorded on January 20th, 1868, by Lord Lawrence, when Viceroy, during the discussion which ensued in connexion with the method of charging the expenditure on account of the Abyssinian expedition :—

"England," Lord Lawrence said, "paid no portion of the heavy expenditure of the Afghan war, nor of the mutiny. When in 1859 and 1860 the finances of India were in great disorder, a guarantee of the debt which we had to contract would have afforded a sensible relief to our finances, and at no actual cost to England. But such an idea was rejected by statesmen of all classes in that country. The view was that India should meet its own expenditure and bear its own burthens. Why should not this argument now apply to England?

"All the troops and all the material which were sent from England to aid in putting down the mutiny in 1857 and 1858 were paid for out of Indian Revenues. It was never urged that because this measure afforded a temporary relief to the British Exchequer, that a portion of the ordinary cost of these troops should be paid by England. It is true that England had to raise more troops in the place of those supplied to India on that occasion, but not at all to the extent of those which was sent out to this country."

6. We postpone for the moment the remarks we have to make upon the precedent afforded by the second Afghan war. It is to be especially observed that even in the case of the Persian expedition in 1856, which was undertaken exclusively in Indian interests, India bore the whole of the ordinary and only half of the extraordinary expenditure.

7. Turning to those cases which fall within the second category mentioned above (paragraph 3), the earliest precedents are afforded by the three China wars. The facts in connexion with these wars are stated in a speech made by Sir Stafford Northcote to a Committee of the House of Commons on November 28th, 1867, to which we beg to refer your Lordship.* As regards the first China war in 1839–40, the original intention appears to have been that the East India Company should bear no part of the expenses of the expedition. Eventually, however, it was decided that India should contribute the ordinary pay of the troops. In the case of the second China war, which was contemporaneous with the mutiny, the Imperial Government bore the whole of the ordinary and extraordinary expenditure. A similar course was adopted in the case of the third China war, which followed shortly after the mutiny.

* Hansard, Vol. CXC.

8. The three most recent precedents, however, are afforded by the Abyssinian expedition, the Perak expedition, and the despatch of Indian troops to Malta. We propose to dwell at somewhat greater length on these cases than on those which we have already cited.

9. Turning, first, to the case of the Abyssinian expedition, we find that on September 23rd, 1867, the Lords Commissioners of Her Majesty's Treasury expressed a hope that, "under the special circumstances of the case, the ordinary pay of the troops, &c., in "the service of the Indian Government which may be employed in the expedition will "remain a charge upon the Indian Exchequer." On September 25, 1867, the Secretary of State intimated to the Treasury his assent to this proposal, "on the distinct "understanding that every other charge, whether for replacing officers or soldiers "withdrawn from their duties, or for extra allowances, pensions, or gratuities to officers "or soldiers, or for pensions to families of officers, soldiers, or others who may be killed "or disabled on this service, or on any other account, shall be repaid by the Imperial "Exchequer; and that when it shall be found necessary to replace any portion of the "force withdrawn from India, the whole expense consequent thereon shall be repaid to "the Indian Government." On October 3rd, 1867, the Lords Commissioners of Her Majesty's Treasury fully accepted this understanding. This apportionment of the cost was, therefore, eventually adopted; but when the matter came under the consideration of the House of Commons on November 28th, 1867, it did not pass unchallenged by members on either side of the House. "Heavy taxation," Mr. Fawcett said, "was "infinitely preferable to this country, incurring the reproach of having cast the slightest

" injustice on the unrepresented millions who lived in our dependencies." And the Marquis of Salisbury (then Viscount Cranborne) expressed himself as follows :—

" Having regard to the future, I do not like India to be looked upon as an English barrack in the Oriental seas from which we may draw any number of troops without paying for them. It is bad for England, because it is always bad for us not to have that check upon the temptation to engage in little wars which can only be controlled by the necessity of paying for them."

On reference to the despatch from the Government of India, No. 28 of February 3rd, 1868, your Lordship will observe that exception was taken to the arrangement by the Government of India, and that minutes were recorded on the subject by Lord Lawrence and Sir William Muir. It was contended by these high authorities that England should bear the whole of the expenditure on account of the Abyssinian expedition, whether ordinary or extraordinary. We have said enough, however, to show that it was never contemplated in the case of the Abyssinian expedition to charge the Indian Revenues with any portion of the extraordinary expenditure, and that the decision to charge the ordinary pay of the Indian troops to the Revenues of India, whilst those troops were engaged in Abyssinia, was not allowed to pass without many objections being raised to it by high authorities both in England and India.

10. Turning, now, to the case of the Perak expedition, it is to be observed that on April 14th, 1876, the Government of India addressed a despatch, No. 146, to the Secretary of State, in which it was urged that "if the precedent of the Abyssinian case "be followed in the present instance, a principle will be established which is, in our "opinion, inequitable to the Indian Revenues." The Secretary of State (Lord Salisbury) replied in a despatch of No. 247 of June 22nd, 1876. After summarising the principle set forth in the minutes of Lord Lawrence and Sir William Muir, to which the Government of India had alluded in their despatch of April 14th, 1876, Lord Salisbury said—"I recognise the soundness of this principle." The principle, in fact, was very analogous to that which, as we have already observed (para. 9), Lord Salisbury had himself advocated in connexion with the Abyssinian expedition.* But his Lordship added:—

* Hansard, Vol. CXC.: Debate on November 28th, 1867.

" For the present, it appeared to Her Majesty's Government that the expedition to Perak would probably be of brief duration, and would not involve the employment of troops from India for such a length of time as to give rise to any serious inconvenience or danger in regard to the general military arrangements in India.

"Under these circumstances, and in view of the interest which India might be said to have in the speedy termination of the war, from its peculiar character and the proximity of its theatre, it was determined that it would be right to agree to an arrangement similar to that which was adopted in regard to the expenditure on the expedition to Abyssinia; but it is not to be regarded as a precedent for any future case in which troops may be urgently required from the Indian establishment for Imperial purposes."

We are unable to follow this argument. It will, however, be sufficient for our present purposes if we note that in the case of the Perak expedition only the ordinary expenses were charged to India; that this course was adopted under protest from the Government of India; that the Secretary of State recognised the soundness of the principle advocated by the Government of India, and justified a departure from that principle only on certain special grounds, the validity of which are, we venture to think, exceedingly questionable. It was further stated that the Perak case was not to be regarded as a precedent for charging even the ordinary expenditure of the troops on the Revenues of India in future analogous cases.

11. We now turn to the case of the despatch of troops to Malta in 1878. A somewhat close analogy exists between this case and that which is now under discussion. Without attempting to discuss the whole of the circumstances which led to the despatch of troops to Malta, we think it will be very generally admitted that one of the considerations which led to the adoption of that measure was the fear that Constantinople might pass out of the hands of the Ottoman Government into those of another Power. We may also, we think, assume that one reason why the question of the possession of Constantinople is alleged to be of importance to British and to Indian interests is that it is said to lie on the flank of the communications between England and the East. In this case, however, the whole of the cost of the troops, whether ordinary or extraordinary, was borne by the Imperial Government.

12. It appears, therefore, that no single precedent can be shown for the course which it is now proposed to adopt. In some cases, when Indian troops have been employed out of India in the prosecution of wars in which England and India were supposed to

be mutually concerned, the whole of the cost, whether ordinary or extraordinary, has been borne by the Imperial Government. In other cases the ordinary expenditure has been borne by India, and the extraordinary expenditure by England,—an arrangement, however, against which many high authorities, both in England and in India, have, in the interests of the latter country, protested. In the single instance of the Persian expedition the whole of the ordinary and half of the extraordinary expenditure was borne by India. In no case has the whole of the ordinary and the whole of the extraordinary expenditure been borne by India. In none of the cases, which we have so far cited, has England contributed to purely Indian wars, although it is to be observed that in at least two instances—the first war in Afghanistan, and the Indian mutiny—those wars were of great magnitude and involved a very large expenditure of money. India, in fact, as Lord Lawrence observed in his minute of January 20th, 1868, "pays "all her own expenses: India does not cost England a shilling."

13. The course followed in the last Afghan war remains to be considered. The direct cost of the war up to the end of 1882-83 was about 14,700,000*l.** This figure, however, does not accurately represent the true cost of the war. It does not include a sum of 3,614,000*l.* on account of Frontier railways. Moreover, as was explained in paragraph 87 of the Financial Statement for the current year, a good deal of war expenditure has, without doubt, been included in the Ordinary Account. Further, the cost of the Punjab Northern State Railway, which was excessive by reason of the rapidity with which it had to be constructed, is not included in this calculation. Of the expenditure on account of the war, England contributed 5,000,000*l.* If, therefore, we say that the cost was divided in the proportion of two-thirds to India and one-third to England, we shall have assumed an apportionment which certainly represents the proportionate amount contributed by England as in excess of the reality.

* The figures in this paragraph are given in true sterling. For further explanation, see paragraphs 85–87 of the Financial Statement for 1882–83.

14. We cannot suppose that the fact of England having contributed to the expenditure on the last Afghan war will be urged as a reason why India should contribute to the cost of the Egyptian expedition. If, indeed, any such argument was brought forward, and if it were to be allowed to hold good and to be used as a precedent in subsequent cases, we have no hesitation in saying that the intentions of Her Majesty's Government, which, we presume, were to benefit India by making the grant of 5,000,000*l.*, would be entirely frustrated. Under these circumstances it would have been far better for India never to have received any grant from the English Treasury on account of the Afghan war expenditure.

15. The considerations which led to that grant must be so fresh in your Lordship's memory that we need only refer to them very briefly. The Government of India put forward no request for the grant, and, indeed Sir John Strachey, in his Financial Statement of 1880–81 (paras. 40–46), adduced certain reasons, into which we do not think it is now necessary to enter, against any aid being afforded by England to India. It will be borne in mind that the original intention of Her Majesty's Government was that India should bear the whole cost of the war. A motion to this effect was brought forward in the House of Lords by Lord Cranbrook on December 9th, 1878.* Subsequently, it became apparent that the cost of the war would be far heavier than was originally supposed, and, moreover, an opinion gained ground that, independently of the question of cost, the taxpayers of England should contribute some share towards the war expenditure. On March 16th, 1881,† Mr. Gladstone explained to the House of Commons the reasons which had induced Her Majesty's Government to propose a grant of 5,000,000*l.* to be paid by the English Treasury towards the cost of the war. Mr. Gladstone was careful to explain that the grant was not based on "the absolute financial necessity of India,"—an argument, we may observe, in which we entirely agree, for no absolute financial necessity existed,—but he went on to explain that the war could not be considered, even by those who approved of it as a matter of policy, as being "exclusively an Indian war." "It was," he said, "proposed "to impose a serious burden on the British people to meet a moral obligation." This is the manner in which we have always understood the grant; and if this be so, it is obvious that the precedent cannot be regarded as one in favour of the course which it is now proposed to adopt in respect to military expenditure in Egypt.

* Hansard, Vol. CCXLIII.

† Hansard, Vol. CCLIX.

16. Our first ground of protest against the proposed arrangement is, therefore, that all the numerous precedents are against it. We now proceed to the discussion of the question from some other points of view.

17. We shall presently allude more specifically to the degree of interest which India possesses in the affairs of Egypt. In the meanwhile we would draw your Lordship's attention to the statement, which Mr. Gladstone is reported to have made in the House of Commons on June 14th, 1882:—*

* "Times'" report, June 15th, 1882.

"Our business," Mr. Gladstone said, "is to indicate the ends and not the means by which those ends are to be attained. Those ends have been most distinctly and repeatedly stated by my hon. friend the Under Secretary for Foreign Affairs. They are well known to consist in the maintenance of all established rights in Egypt, whether they be those of the Sultan, those of the Khedive, those of the people of Egypt, or those of the foreign bondholders; in fact, the single phrase that we seek 'the maintenance of all established rights and the provision of due guarantees for those rights, is the description of the policy by which the Government is directed."

18. It is to be observed that no allusion is here made which could lead it to be supposed that Her Majesty's Government considers that the interests of India call for armed intervention in Egypt; nor, indeed, were those interests even specially mentioned by Mr. Gladstone as one of the objects which Her Majesty's Government has more particularly in view. We do not consider that the interests of India are involved to such an extent in the maintenance of the established rights either of the Sultan, or of the Khedive, or of the people of Egypt, or of the foreign bondholders, as to justify, so far as those interests only are concerned, a resort to arms, and, in consequence, the expenditure of large sums of money which must be borne by the Indian tax-paying community. We venture to think, in fact, that Mr. Gladstone's statement confirms the view, which we have up to the present time held and still hold, namely, that Egyptian policy is a matter of Imperial rather than of Indian concern. Until the receipt of your Lordship's telegram of July 24th, we had supposed that this view of the question was shared by Her Majesty's Government. We were led to this conclusion both from the fact, to which we have already alluded, that we have never been consulted on questions of Egyptian policy, or kept informed in respect to current events in Egypt, and also from the fact that on July 5th we received a telegram from your Lordship, informing us that, in the event of transports being taken up in India for the conveyance of troops to Egypt, the contract should be drawn on behalf of the Lords of the Admiralty, and that payment was to be made by the Accountant General of the Navy in London. It was not till July 24th that we were informed by telegraph that "payment for transports was to be made in India."

19. So long, therefore, as Egyptian policy was considered a matter of Imperial concern, and so long as we were only required to lend temporarily, and conditionally on the cost being borne by the English Treasury, whatever military aid could, without detriment to Indian interests, be afforded to give effect to the policy of Her Majesty's Government, consultation with the Government of India was unnecessary.

20. But if any part of the expenditure involved in armed intervention in Egypt is to be borne by the Indian Revenues, the question assumes a wholly different aspect, and we submit that our claim to express our opinion freely before any such charge is laid upon us is very strong indeed. We are intrusted with the administration of India; we are in close contact with the Indian people; we are in a position to watch the currents of public opinion in India; we are directly responsible for the tranquillity of the country; and it seems to us, therefore, that we are better able, than any one in England, however eminent or experienced, can possibly be, to judge of the financial and political effects and bearing of a measure so important to India's interests as a sudden and unexpected demand for a large and indefinite war contribution. We can scarcely conceive any subject upon which the Government of India, as representing, however imperfectly, the people of this country, can have a clearer or better claim to be heard.

21. It may, however, be urged that full security has been provided by the Legislature against any appropriation of the Indian revenues being made without a full consideration of Indian interests, because section 55 of 21 & 22 Vict. c. 106. is conceived in the following terms:—

"Except for preventing actual invasion of Her Majesty's Indian possessions, or under other sudden and urgent necessity, the Revenues of India shall not, without the consent of both Houses of Parliament, be applicable to defray the expenses of any military operation carried on beyond the external frontier of such possession by Her Majesty's forces charged upon such Revenues."

We never entertained any doubt that Her Majesty's Government would not consider the present case as one of such "sudden and urgent necessity" as to render it possible or desirable to dispense with the consent of both Houses of Parliament, and we have been confirmed in this view by the telegram, which we received from your Lordship on July 28th, to the effect that "Resolutions in Parliament (would be) necessary." We

attach the utmost importance to the safeguard which the provision of the law quoted above affords; and we consider that nothing but the most extreme case of necessity would justify the application of the Revenues of India to defray the cost of a military operation carried on beyond the frontiers of India, without the consent of both Houses of Parliament. We submit, however, that before Parliament is called upon to deliberate on a question of this importance, it would be advisable that it should be placed in possession of the opinions of the Government of India, and should have an opportunity of learning any objections which that Government may entertain to Indian Revenues being made to bear all the charges on account of an expedition carried on beyond the frontiers of Her Majesty's Indian possessions.

22. We have now to consider the extent to which the interests of India are involved in the welfare of Egypt. The sole material interest which India possesses in Egypt is that the transit of ships through the Suez Canal should be assured. We are unable to say to what an extent, if any, it would, from the commencement of the present complications, have been possible to separate the question of the Canal, in which alone India has any material interest, from other Egyptian questions, in which India has no interest whatever. As we have already observed, the information in our possession is not of a nature to enable us to form any mature judgment upon the policy which has been pursued by Her Majesty's late and present Governments in Egypt.

23. The statistical information at our disposal does not enable us accurately to apportion between England and India the extent to which either country is interested in the Suez Canal. It is, however, quite certain that the interest of England is far greater than that of India. Not only is all, or very nearly all, the shipping under the British flag which passes through the Canal owned by Her Majesty's British subjects, but also England is at least as much interested as India in the British-Indian trade; whilst the remaining trade from England to the East, as well as the trade from foreign countries to British Colonies in the East, constitutes a wholly British interest. So far as we have been able to make out from the statistics at our command, it may be roughly estimated that, taking the tonnage of the ships which pass through the Canal as a basis of comparison, about 50 per cent. of those ships trade to and from India, a proportion which is, again, divided into 41 per cent. of ships sailing under the British flag, and 9 per cent. of ships sailing under the flag of other nationalities. We readily admit that India is more interested in the Suez Canal than Ceylon, the Straits Settlements, Hong-Kong, the Australian Colonies, Tasmania, or New Zealand, and indeed that the Indian interest in the Canal is greater than that of all those Colonies taken together. But the difference is only one of degree. We do not understand on what principle of political equity India can be called upon to defray any part of the cost of armed intervention in Egypt, unless the Australian and other Colonies are called upon to pay their proportionate share. Although we have no certain information on this subject, we think that we may safely assume that Her Majesty's Government has no intention of calling upon those Colonies to contribute any portion of the expenditure consequent on the Egyptian expedition. We consider, therefore, that it would be unjust to demand payment from India alone of all Her Majesty's Eastern dominions.

* * * * * * *

25. * * * It is, of course, impossible to state with any degree of accuracy at present what proportion of the cost of the Egyptian expedition would, under the proposal now made, fall upon the Indian Revenues. An estimate of the probable Indian expenditure is now being prepared in our Military Department. In the meanwhile we wish to observe that the contradictory nature of the orders, which have been received in respect to the composition of the expedition, has already led to a considerable waste of money. Moreover, the Government transports, which are kept up at the cost of the Indian Revenues, are not at present available for the service of Indian troops, and some of them will, we have reason to believe, be used for conveying troops from England to Egypt. The cost on account of hired transports will, therefore, be very heavy, more especially as the force which has been ordered to proceed to Egypt is largely composed of cavalry. We need not, however, allude to these details any further at present, as we shall probably have to address your Lordship on these and some other cognate subjects in our Military Department. We do not, however, wish it to be understood that we object to India paying any part of the cost of the expedition. We consider that the Abyssinian precedent should, in every respect, be followed. Our objection is confined to the proposal that India should pay the whole cost of the Indian Contingent. The precedents of the past are against such a procedure, and we cannot but look with anxiety to the establishment of so dangerous a precedent for the future. The Government of India has never been consulted in respect to the Egyptian policy of Her Majesty's Government as,

we presume, would have been the case had that policy been regarded as a matter of high concern to India. The interest of India in the Suez Canal, although very considerable, is far less than that possessed by England, whilst the interests of England extend to other Egyptian subjects with which India is not concerned. It would, we consider, be unjust that India alone of all Her Majesty's Eastern dominions should pay; whilst it would be impolitic to adopt a course which might have the appearance of injustice, and might, not improbably, alienate from us to some extent the sympathies of Her Majesty's Indian subjects.

26. We beg most earnestly to press the views which we have set forth in this despatch upon the attention of Her Majesty's Government in the firm and confident belief that they will receive fair and impartial consideration. We have thought it our duty to express those views, as we are deeply impressed with the political and financial evils which may arise from the adoption of the course proposed. We trust that in expressing those views we have not overstepped the limits of respect and subordination which we owe to Her Majesty's Government.

27. In conclusion, we have only to say that we shall loyally accept any decision at which Her Majesty's Government, after due consideration, shall think fit to arrive, and that, whatever that decision may be, no endeavours shall be spared on our part to ensure the success of the military operations which are about to be undertaken in Egypt. We shall be glad to be informed at as early a date as possible of the decision at which Her Majesty's Government may arrive on the important question now under discussion.

LETTER from the GOVERNMENT of INDIA to the SECRETARY OF STATE FOR INDIA.

No. 274 (Financial).

My Lord Marquis, Simla, September 1, 1882.

On the 4th August we addressed your Lordship on the subject of the proposal which had been made to charge the whole cost of the Indian Contingent, which has been sent to Egypt, to the revenues of India. We understand from your Lordship's telegram of the 16th ultimo, that some little while will probably elapse before Her Majesty's Government will come to any final decision on this important question. We think, therefore, that it will be desirable to take the opportunity thus afforded to us of urging some further considerations in connexion with this subject on your Lordship's attention.

2. The following table shows the general financial results of the last sixteen years. We do not go further back than the year 1867–68, because it was in that year that the cost of "Productive," or, as they were at one time called, "Extraordinary," Public Works were, for the first time, excluded from the account of ordinary revenue and expenditure. The subjoined figures are, therefore, exclusive of such expenditure:—

	Surplus.	Deficit.
	£	£
1867–68	—	1,007,695
1868–69	—	2,774,030
1869–70	118,669	—
1870–71	1,482,990	—
1871–72	3,124,177	—
1872–73	1,765,672	—
1873–74	—	1,807,668
1874–75	319,197	—
1875–76	1,668,945	—
1876–77	—	2,182,778
1877–78	—	3,543,087
1878–79	2,034,246	—
1879–80	—	1,182,949
1880–81	—	4,044,355
1881–82 (Regular Estimate)	1,661,118	—
1882–83 (Budget Estimate)	285,000	—
Total	12,460,014	16,542,562

3. It will be seen that during the last sixteen years there have been nine years of surplus, including 1881–82 and the current year, the precise financial results of which are as yet uncertain, and that there have been seven years of deficit. We should observe that the financial results of the year 1881–82 will certainly, and that those of 1882–83 will, excluding Egyptian expenditure, probably, be more favourable than was anticipated at the time when the estimates were framed. It is also to be remembered that the expenditure of the year 1881–82 includes a sum of 1,500,000*l.* provided as an insurance against famine in future years, and that a similar provision has been made in the estimates of the current year. Taking the figures, however, as they at present stand, it appears that during the last sixteen years there has been in the aggregate a deficit of about 4,000,000*l.* The deficit of 1867–68, amounting to about 1,008,000*l.*, was due to the decay of the cotton trade, to the failure of many of the bridges and great works upon the Great Indian Peninsula Railway, and to other causes which are fully described in Mr. Massey's Financial Statement of March 14th, 1868. The deficit of 1868–69 (2,774,000*l.*) was due in some degree to famine, but mainly to other special causes, which are described in Sir Richard Temple's Financial Statement of March 6th, 1869. The deficits of 1873–4 (1,808,000*l.*), 1876–77 (2,183,000*l.*), and 1877–78 (3,543,000*l.*) were all in a greater or less degree due to famine. The sudden depreciation of silver which took place during the year 1876–77 materially contributed to increase the deficit of that year. The deficits of 1879–80 (1,183,000*l.*) and 1880–81 (4,044,000*l.*) were due to the Afghan war.

4. We are far from sharing the pessimist views, which have from time to time been expressed by public writers, on the condition of the Indian finances. Nothing is more certain than that the Government of India is perfectly solvent. The ordinary revenue more than suffices to meet the ordinary expenditure. More than this, it may be said—especially now that a sum of 1,500,000*l.* is annually provided in the budget, half of which is applied to the reduction of debt, and half to works which will protect the country against famine—that from the financial point of view we need be under no grave apprehension in respect to that danger to which India is especially exposed, namely, famine.

5. On the other hand, it cannot be doubted that Indian finance is exposed to some special vicissitudes, which should always be borne in mind.

6. The increasing competition of the indigenous Chinese drug constitutes a serious danger to the Indian opium revenue. In dealing with so fluctuating a source of revenue as opium, it is impossible, at this period of the year, to speak with any confidence as to what the actual net revenue of the year will be; but we may observe that we have recently had to give notice that the amount of Bengal opium offered for sale will be diminished next year, and we have also had to reduce the duty on Malwa opium by Rs. 50 a chest. In spite of these measures, however, the price of Bengal opium is now considerably lower than the average price yielded last year, whilst the trade in Malwa opium is unusually slack. Under these circumstances it is highly probable that the revenue from this source, although it may come within our estimate of 7,250,000*l.* net, will fall considerably below the figures of the last two years.*

		£
* 1880–81 - Actuals -	-	8,451,000
1881–82 - Regular Estimate	-	7,838,000

7. The fact, also, that India has to make a large annual payment in gold is a constant source of danger and instability to the revenue. The surplus or deficit of the year depends largely upon the relative value of gold to silver, which is determined by considerations over which, we need hardly say, the Government of India has no control whatever.

8. The profits from railways, which constitute one of our most important sources of revenue, depend also very largely upon the harvests, not only in India but in other countries.

9. The excise revenue shows a steady tendency to increase, but we need hardly say that this is a branch of revenue which cannot be considered exclusively from a financial point of view.

10. The duty on salt, which constitutes one of our largest sources of revenue, is levied on the poorest classes of the population. A large reduction in the rate of duty has recently been effected, but the tax is still very high in relation to the cost of production of salt.

11. If we turn to a consideration of our expenditure, it is to be observed that, owing to the poverty of the people and their consequent inability to bear taxation, the Government of India is unable to supply the funds required for the most necessary and desirable

objects. The effective extension of primary education is impossible, because no means of supplying the necessary funds exist. Sanitary measures, which are urgently demanded, cannot be carried out because we have no money to pay for them. Public works, which are urgently required to secure large and populous districts from the terrible evils of famine, have to be postponed on account of financial considerations. Civil expenditure in every branch of the service shows an inevitable tendency to grow, and we are unable to meet the constant demands which are being made upon us, especially from the Government of Madras, for funds which shall enable the executive and judicial establishments to be strengthened. Our military expenditure, on the other hand, is necessarily very large; and although, as we have stated in our recent despatches on this subject, we are of opinion that it is capable of reduction without in any way impairing the efficiency of the army, your Lordship is well aware of the difficulties of dealing satisfactorily with this question.

12. It is also to be borne in mind that under the system of Provincial contracts the means at the disposal of the Government of India for meeting any sudden emergency, such as war, have been curtailed. We consider that the scheme of decentralisation which was initiated when Lord Mayo was Viceroy, and has been continued and developed under the Governments of his successors, was an admirable administrative and political reform; but, on the other hand, it must be borne in mind that the necessary effect of that reform was to limit the power of the Government of India to deal with any sudden emergency. It was essential to the success of the scheme that the Provincial Governments should know, with some degree of certainty, what funds they would have at their disposal, and that a wide discretion should be allowed to them in the expenditure of Provincial resources. It is true that during the last Afghan war the Local Governments were called upon to contribute a sum of 670,000*l.* to the Imperial Government from Provincial resources, but it was subsequently found that the sudden suspension of improvements, the starvation of public works, and the discouragement of care and economy, caused by requiring the surrender of their results, had proved very prejudicial. The money was, therefore, repaid to the Provincial Governments last year; and in a resolution of September 30th, 1881, we announced that the Imperial Government would make no demand on Provincial resources, except in the case of disaster so abnormal as to exhaust the Imperial reserves and resources, and to necessite the suspension of the entire machinery of public improvement throughout the Empire. It results, therefore, from this state of things that the Imperial Government cannot on the occasion of an emergency, unless it be of the mosts serious description, call upon the Provincial Governments to curtail their expenditure or to contribute from their resources in order to meet the necessities of Imperial finance. In case of famine, indeed, the strain is to a certain extent felt by the Provincial Government concerned. But all the other main vicissitudes to which India is exposed, namely, war, a depreciation of silver, or a diminution in the opium revenue, fall upon the Imperial Government of India.

13. It is also to be observed—and the point should never be forgotten in any comprehensive view of questions of Indian polity—that, however sound may be the condition of Indian finance if we look merely to the figures of revenue and expenditure either in the past or the present, the economic condition of the people of India, upon whose prosperity the continued soundness of the financial position must ultimately rest, is not altogether satisfactory, although it may be said to be improving. The poverty of the people of India is a fact which is notorious, and, indeed, has been so frequently discussed, that it is unnecessary that we should, on the present occasion, dwell on it at any length. That poverty is abundantly attested by the prevailing low rate of wages, by the statistics which show the pressure of the population on the soil, by the absence of accumulated capital, and by the rough calculation which has recently been made, that the average income per head of population is only Rs. 27 a year. It is clear, at a glance, that to a population so situated the maintenance of peace is a matter of vital interest. To such a people low taxation, a careful economy in the resources of the country, and prudent reforms in its fiscal system are essential. It may especially be said that the prosperity of the people of India depends largely upon the conditions under which agricultural pursuits are carried on. We may give India free trade; we may reduce taxation; we may make roads, railways, and canals; we may give every legitimate encouragement to the establishment of local industries and of local self-government; but, unless the relations between landlord and tenant on the one hand, and between the State and owners of land on the other, are placed on a sound footing, we can never hope to ensure the prosperity of the country. We have recently had under our consideration this important subject, and we have been led to the conclusion that, at all

events, in some provinces of India, the conditions under which our land revenue is assessed and collected, and also the relations between landlord and tenant, are not on a satisfactory footing. We propose to address your Lordship shortly on this subject. We have only alluded to it here because we wish to point out that the maintenance of peace is an almost essential condition to a thorough treatment of this important question. Whatever measures may be ultimately adopted, it is more than probable that no satisfactory treatment of this question is possible without some immediate or prospective sacrifice of revenue. It becomes, therefore, all the more necessary, if we wish to deal with this question, to avoid all unproductive and wasteful expenditure.

14. If, however, careful avoidance of all unproductive expenditure is generally necessary to India at all times, it may be said that at no time has it been more necessary than at present. The country is just beginning to recover from the depression under which it has been suffering of late years from the combined effects of war and famine. It has made a great start forward. There are signs of progress everywhere. With a few years of low taxes, with the maintenance of peace, which will enable the Government to devote its attention to land revenue and other fiscal reforms and to give such encouragement to local industries and to the construction of public works by private enterprise as may legitimately be given, there is a fair prospect that India may make one of those great onward bounds which are seen now and then in the history of nations.

15. We would also wish to draw your Lordship's attention to the fact that, in view of our earnest desire, which we believe Her Majesty's Government fully shares, to avoid to the utmost of our power all measures which might be likely to involve India in war with her immediate neighbours, we entertained until very recently a confident and reasonable belief that peace, so far as India was concerned, would probably be maintained for some while to come, and that, therefore, we could, without any financial risk, take some decisive measures in the way of reforming our fiscal system. We, therefore, only six months ago abolished the whole of the import duties. We took off taxes amounting to about 300,000*l.* a year, which were paid by the agriculturists of the North-Western Provinces and Oudh, and we made a large reduction in the duty on salt. When these reforms were carried out affairs in Egypt were already embroiled, and had we thought that, in the event of the necessity for undertaking hostilities in Egypt arising, India would be called upon to bear any share in the expenses consequent on those hostilities, it would have been a matter for serious consideration whether some portion of these reforms should not have been postponed.

16. Regarding the question from another point of view, we wish to draw your Lordship's attention to the fact that, in countries where representative institutions exist, there is probably no more effective safeguard against a rash tendency to engage in war than is to be found in the fact that taxation is generally imposed in order to cover the costs of warlike undertakings. Not only, however, is this argument wholly inapplicable to India, but we submit that to impose fresh taxes to meet the cost of the present war would be in the highest degree undesirable and impolitic. A nation which, through its representatives, can decide whether peace or war is desirable is, in so far as the question of taxation consequent on the war is concerned, in a very different position from one which has not only never in the slightest degree been consulted upon the advisability of war, but which is obliged to pay the cost of the war by order of a distant authority. What, moreover, are the alternatives which present themselves to us, if we should wish to impose any fresh taxation in order to meet the cost of the war? A re-imposition of the import duties is altogether out of the question; but we wish to draw your Lordship's attention to the fact that the imposition at the present time of any other tax would almost certainly re-open the controversy—which we had hoped, on every ground, had been set at rest—of whether the abolition of the import duties was or was not desirable in the interests of India. We need hardly say that we consider that free trade will do as much good, and perhaps even more good, to India than to England. But, on the other hand, it is certain that the stage of economic knowledge in this country is not sufficiently advanced to allow of this indisputable truth being fully recognised. Further, it cannot be denied that, however sound the abolition of the import duties may have been when considered on its own merits, the manner in which this subject has been treated from the discussions in 1875 to the time when the first step was taken to abolish the cotton duties—a step which, we may observe, involved the whole issue at stake—was of a nature to cause the total abolition of the duties, when it was eventually made, to be regarded rather as a concession to English interests than as a boon conferred upon the people of India.

17. Practically, therefore, it may be said that only two modes of imposing fresh taxation are open to us. We must either increase the salt duty or impose direct taxes.

18. An enhancement of the salt duty at present is, on every ground, most undesirable. Not only would it involve imposing a tax upon the poorest classes to meet the charges on account of a war, the cost of which should, both in our opinion, and, we believe, in the opinion of most people in this country, be borne by the English tax-payers, but we should certainly, for the time being, sacrifice one of the objects we had in view in effecting the recent reduction. One of those objects was to establish a fiscal reserve. It is still a question whether the duty on salt is as yet sufficiently low to constitute an effective reserve; but in any case it is obvious that, unless the duty can remain at its present figure of Rs. 2 per maund for such a length of time as will enable the consumers of salt to accustom themselves to a certain enhanced rate of consumption, our object will not, to any considerable extent, have been gained, and the work of ultimately establishing a fiscal reserve will have to be commenced again at some future time.

19. Turning to the question of direct taxation, we wish to observe that even those who are in favour of adopting this system of levying taxes in India do not deny that it is open to some political objections. Those objections, we need hardly say, would be immensely enhanced if any direct tax were imposed with the express object of meeting the charges of a war which, in the opinion of the tax-payers, that is to say, in this case the most influential classes of India, should not be borne by the people of India at all, but by the people of England.

20. We should, therefore, object most strongly to impose any additional taxes to meet the cost of the war in Egypt; and if this be not done, the only alternatives possible would be either to incur unproductive debt or to maintain taxes in subsequent years, beyond what the expenditure necessary in those years required, in order to meet any deficit which may occur during the current year.

21. We do not doubt that many of these observations will have already occurred to your Lordship. Many of the arguments which we have urged must, indeed, be well known to all those who have studied questions connected with Indian finance; but the issues involved in the decision to which Her Majesty's Government may ultimately come in regard to the charge to be imposed upon India on account of the Egyptian expedition are of a nature so vitally affecting the interests of the people of this country that we feel it our duty to submit to your Lordship this further expression of our views even at the risk of pressing upon you considerations which may have already engaged your attention.

We have, &c.
(Signed) RIPON.
D. M. STEWART.
J. GIBBS.
E. BARING.
T. F. WILSON.
C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.

DESPATCH from the SECRETARY OF STATE FOR INDIA to THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

No. 318 (Financial).

MY LORD MARQUIS, October 5, 1882.

PARA. 1. I have considered your Excellency's letter of the 4th August, No. 239, and your further letter of the 1st September, No. 274, in which you state your objections to the proposal of Her Majesty's Government that all expenses of the Indian Contingent for service in Egypt should be borne by Indian revenues, and urge that the precedent of the Abyssinian expedition should in every respect be followed. I have also received your telegrams noted in the margin* relating to the estimate of the cost of the Contingent. I have laid these documents before Her Majesty's Government, by whom they will receive the most careful consideration.

* 5th, 8th, 13th and 14th August, and 9th September 1882.

2. Your Excellency is aware that the effect of the 55th section of the Government of India Act is that, altogether irrespective of the ultimate incidence of the charge as between British and Indian revenues, the assent of Parliament must be previously obtained before the revenues of India can, as in the present case, be applied, whether permanently or temporarily, to

21 & 22 Vict. c. 106. s. 55.

defray the expenses of military operations beyond the external frontiers of India. As soon therefore as it had been decided that it was expedient that a portion of the forces to be employed in Egypt should consist of troops borne on the Indian establishment, it was necessary to apply in the usual form for that assent. Such a proposal could not have been made to Parliament without a statement of the intentions of the Government, as far as the information then in their possession enabled them to form them, as to the ultimate division of the cost of the expedition. Her Majesty's Government had at that time no means of forming any accurate estimate of the cost of the troops which it had been agreed should form the Indian Contingent of the Army in connexion with their service in Egypt; and their proposal was made in the full belief, founded on the relative numbers of the British and Indian troops to be provided by each Government, that a comparatively small share of the expenses of the expedition would be thereby thrown upon the revenues of India. On the assumption that any part of the cost of the Egyptian expedition should devolve upon Indian revenues, it was obviously desirable, with a view to the ultimate adjustment of charges between the two Governments, that the liability for the cost of the Indian Contingent should rest with the Government which was responsible for the expenditure. The experience of the Abyssinian war, the accounts of which formed the subject of protracted discussion, extended over many years, rendered it very desirable to avoid, if possible, the repetition of a mode of procedure which had not only led to serious inconveniences, but had also been associated with an expenditure which in relation to the object in view may be termed enormous, and which would probably have raised very serious debates in Parliament, had it not happened that the Government which had to apply for the greater part of the funds was not the same as that under which the outlay had been incurred.

3. But, while these were some of the considerations which induced Her Majesty's Government to make their proposal of 24th July, it must be admitted that since that time circumstances have occurred which have materially altered the conditions of the question. The principle of the original proposal has been already, to a certain extent, departed from, with regard to the cost of the additional troops which you have been invited to supply. Moreover, the conditions under which the troops on the two establishments have been employed as component parts of the same divisions, and not as separate and distinct corps, renders it impossible to hope that the expenditure which has been incurred upon them in the field can be accurately separated without very careful examination and comparison of accounts.

4. Her Majesty's Government have also learned with considerable surprise the amount of the estimate of the cost of the Contingent, which has been furnished by your Excellency's Government; but, until the further details promised in your Excellency's telegram of the 9th September have been fully examined, and the basis considered on which they have been framed, it would be premature to enter into any criticism of the amount of the estimate, or into any comparison between it and that which has been framed by the Military Departments of this country for the much larger force which has been sent from home.

5. Nor will it probably be possible for Her Majesty's Government, until fuller and more accurate knowledge has been obtained of the actual expenditure which will ultimately be involved in the preparation and maintenance of the two branches of the expedition, to substitute for your Excellency's consideration, and for the sanction of Parliament, any new basis for the equitable division of the charge between the two Governments in place of that which they originally proposed.

6. I must, however, at once observe that I find some difficulty in reconciling your Excellency's admission that India should bear some share of the cost of the expedition, with the actual proposal which your Excellency makes that the Abyssinian precedent should be followed. The payment of the ordinary charges of the troops employed out of India does not, as it appears to me, involve any additional burthen whatever upon the revenues of India. It is, indeed, a question of the highest importance, whether, at any moment or under any given circumstances, a certain number of troops borne on the Indian establishment can safely be spared for service out of India; but this is a question to be decided on other than financial considerations, and the assumption by this country of the entire charge for such troops as may be safely spared for a time from India, would actually amount to a relief to that extent of the revenues of India.

7. I do not desire to deny the force of the arguments used by the late Lord Lawrence and others to prove that, in the case of wars in which India had absolutely no interest, the troops upon her establishment, unless Indian revenues are at the same time relieved of their charge, should not be employed; but it appears to me that it by no means follows that, in the case of a war in which it is admitted that India is interested, her

liability can be adequately discharged by simply continuing to pay the amount which the Indian troops would have cost, had they remained in India.

8. In the second paragraph of your Excellency's despatch of the 4th August, your Excellency remarks that the Government of India was never consulted as to the principles by which, having regard to Indian interests, British policy in Egypt should be guided, and that your Excellency had been left in ignorance of the policy which had been pursued, and which it was proposed to pursue, as well as of the military plans by which that policy was to be carried into effect. Of this, considering that Egypt lies within the sphere of European politics, and that the interests of England in Egypt (enumerated in the despatch) are of a kind with which, in the opinion of your Excellency, India is unconcerned, or at most only remotely and indirectly concerned, your Excellency's Government makes no complaint; but your Excellency goes on to state that you have in these circumstances always regarded Egyptian policy as a matter of Imperial interest, and that, as the whole responsibility for its conduct rests with Her Majesty's Government, and furthermore as its results, if beneficial, will accrue to Her Majesty's British subjects, the cost of armed intervention, if necessary, should be borne by the British tax-paying community, whose interests in the welfare and good government of Egypt greatly predominate over those of Her Majesty's Indian subjects.

9. I do not gather, from these remarks, that it was intended to imply that there is any necessary connexion between the exclusive responsibility of Her Majesty's Government for the war in Egypt and the immunity from all share in its costs which is now claimed by the Government of India.

10. It is obvious that, in the conduct of a policy so complicated as that which preceded the war, affecting as it did the relations of England with all the leading countries of Europe, as well as her own national and Imperial interests, Her Majesty's Government had no choice but to take upon themselves the entire responsibility which it involved. No other course would have been possible in such circumstances, and the presence of the Secretary of State for India in the Cabinet afforded the constitutional guarantee provided by Parliament for the due representation of Indian interests.

11. Although your Excellency has expressed the opinion that the policy of the war in Egypt, and the objects for which it was undertaken, are matters in which India is at most very indirectly concerned, and also that any beneficial results will accrue mainly to the people of England, I do not understand your Excellency to entertain the belief that India has no interest in the question, but only that such interest is not sufficient to justify a demand upon the Indian people to contribute towards the cost of military operations.

12. It appears to Her Majesty's Government that an attempt to appraise the relative interest of England and India in the objects for which the war was undertaken can lead to no useful result. But, while I refrain, for the present at all events, from any attempt to separate the interests of the two countries in this question, I entirely concur with your Excellency in thinking that nothing would be more inequitable or more impolitic than any endeavour to relieve the British tax-payer of any charge which can be held fairly to devolve upon him at the expense of the Indian people.

13. Having regard, however, to the character which the military insurrection in Egypt had assumed of direct hostility to European, and especially to British, influence, which, if unchecked by decisive measures, must inevitably have constituted a permanent menace to British power throughout the East; to the military and political importance to India of the maintenance of uninterrupted communication, through Egypt, between Great Britain and India; and lastly, to the great commercial Indian interests involved in the security of the free navigation of the Suez Canal, which in present circumstances, can only be guaranteed by the maintenance of good government in Egypt, I see no reason to depart from the view which led me to assent to the proposal of Her Majesty's Government, conveyed to your Excellency in my telegram of 28th July, that the interests which India possesses in the objects of recent policy in Egypt are sufficiently direct and substantial to render it both just and reasonable that a fair share of the cost of the military operations which have been necessary in order to give effect to that policy should devolve upon Indian revenues.

14. Your Excellency has examined at length the precedents afforded by former wars in which Indian troops have been engaged, and which you consider applicable to the case under discussion. I am by no means disposed to under-rate the force of many of the arguments by which your Excellency has supported your view, but I am constrained to differ from your Excellency's opinion that any of the precedents to which your

Excellency has referred are altogether in point, nor, if they were, should I be prepared to assume that the course taken on former occasions has been invariably just or wise.

15. I prefer to arrive at a judgment on the merits of the question now before me, which, in my opinion, presents many aspects, both of time and circumstance, which give it an independent character.

16. I have endeavoured to avoid giving to this Despatch a controversial character, and I have consequently omitted to deal with many of the arguments contained in your Despatch under reply, in the confident hope that, although I cannot hold out the expectation that the particular proposal which you have made will be accepted by Her Majesty's Government, it will not be impossible, when fuller information is available, to arrive at a practical agreement which will be equitable to the people of both countries.

I have, &c.

(Signed) HARTINGTON.

DESPATCH from the SECRETARY OF STATE FOR INDIA to the GOVERNOR GENERAL OF INDIA IN COUNCIL.

No 65 (Financial).

My Lord, Marquis, February 22, 1883.

Para. 1. At the close of the campaign in Egypt, the Marquis of Hartington requested your Excellency, by a telegram dated the 16th of October 1882, to furnish the most accurate statement which might be attainable, of the cost of the Indian Contingent; and, after inquiry as to the expense which had been incurred in England, you replied, on the 4th of November, that the probable cost would be 130 lacs of rupees.

2. By subsequent telegraphic correspondence, it was ascertained that this estimate included all probable charges, whether in India, Egypt, or England, excluding the ordinary pay of the troops, and allowing for the value of animals and stores returned to India. Certain payments, however, for transports and coal at Aden were not known in India when the revised estimate was framed; and a sum has also to be added on account of the bounty which it is in contemplation that Her Majesty will grant to the troops who shared in the campaign. With these additions, the total cost of the Indian Contingent is estimated, as shown in the margin,* to be about 1,142,000*l.*

* Estimate of Government of India.

	£
Rs. 1,30,00,000, at 1s. 8*d.* the rupee	1,083,000
Transport and coal, in addition	39,000
Bounty	20,000
Total	£1,142,000

3. The original proposal that the Imperial Government and the Government of India should each pay the cost of its own share of the operations, was made by Her Majesty's Government in the belief that, considering the relative numbers of each portion of the Expedition as then settled, the charge that would fall upon India would be comparatively small. In view, however, of the subsequent increase of the force sent from India, as well as of the more expensive character which it assumed, the question of the incidence of the expense has been reconsidered by Her Majesty's Government; and they have determined to propose to Parliament that a grant of 500,000*l.* shall be made in the course of the present year, 1882–83, towards the total cost of the Indian Contingent.

4. A telegram to this effect was addressed by me to your Excellency on the 16th of January; and it was with satisfaction that I received your telegram of the 19th, conveying the thanks of your Government for the important assistance which Her Majesty's Government were willing to afford to you.

I have, &c.

(Signed) KIMBERLEY.

LONDON:
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For Her Majesty's Stationery Office.

EAST INDIA (MYSORE GOLD MINING).

RETURN to an Address of the Honourable The House of Commons, dated 26 February 1883;—*for*,

"COPY of or EXTRACTS from the CORRESPONDENCE respecting alleged Participation of BRITISH OFFICIALS in MYSORE GOLD MINING TRANSACTIONS, and respecting ALIENATION of STATE DOMAINS in MYSORE."

India Office, 28 February 1883.

J. K. CROSS,
Under Secretary of State.

(Mr. O'Donnell.)

Ordered, by The House of Commons, *to be Printed*, 2 *March* 1883.

COPY of or EXTRACTS from the CORRESPONDENCE respecting alleged Participation of BRITISH OFFICIALS in MYSORE GOLD MINING TRANSACTIONS, and respecting ALIENATION of STATE DOMAINS in MYSORE.

The Secretary of State for India to the Government of Madras, dated 28th December 1882.

Sir,

1. I FORWARD, for the observations of your Excellency in Council, copy of a question put to my Predecessor in the House of Commons on the 23rd of November by Mr. O'Donnell, M.P., relating to the promotion in your Presidency of Gold Mining Companies by Government officials.

2. I request that your Excellency in Council will furnish me with a report bearing on and replying to this question; and that you will inform me, with reference to the concluding paragraph of your Revenue letter, No. 14, dated the 8th of June last, how far the rules regarding the holding of land and the connection of Government officers with public companies are observed in the Madras Presidency.

I have, &c.
(signed) *Kimberley.*

Enclosure in above.

MR. O'Donnell.—To ask the Secretary of State for India if the Government have received information showing that in 1880 certain officials in Madras, among whom were two secretaries to the Government of Madras, the Officiating Deputy Adjutant General Madras Army, and several heads of Departments under the Madras Government, were promoters of a number of Gold Mining Companies, with a capital of a million sterling.

That these officials asked the sum of 245,000 *l.* as purchase money of a portion of one large block of land granted them free of price by Government.

That in September 1880 these officials stood to receive in cash and shares from Mining Companies the following sums:—

55,000 *l.* from the Mysore Gold Mining Company.
50,000 *l.* from the Madras Gold Mining Company.
50,000 *l.* from the Ooregaum Gold Mining Company.
90,000 *l.* from the Colar Gold Mining Company.

Whether he authorised these proceedings; and whether he will cause inquiries to be made into the amount and value of the lands belonging to the Native State of Mysore which were alienated by gift or purchase during the past seven years.

The Government of Madras to the Right Honourable the Secretary of State for India; dated 30th January 1883; received 20th February 1883.

My Lord,

WE have the honour to acknowledge the receipt of your Lordship's Despatch of the 28th ultimo, No. 26, enclosing a copy of a question put by Mr. O'Donnell, M.P., relating to the promotion of Gold Mining Companies by Government officials of this Presidency.

2. The question evidently refers to what is known as the Kolár concession in the territory of the Mysore State. Your Lordship is well aware that this Government has never had any authority over Mysore, and that during the present

present Maharaja's minority it was administered by a Chief Commissioner under the immediate superintendence and control of the Government of India. Some of the officers subordinate to the Chief Commissioner belonged to the Madras establishment, but neither the Secretaries of this Government, nor the Deputy Adjutant General of the Madras Army, nor any of the heads of Departments serving under this Government, have at any time had any official relations with the Government of Mysore. It seems necessary at the outset to remind your Lordship of this absence of all official connection between Mysore and Madras, because Mr. O'Donnell's question seems to suggest that the officers in question had received an unduly favourable concession from their own Government, and even your Lordship's Despatch speaks of the promotion of the Mining Companies as if it had taken place within this Presidency.

3. On the 11th October 1881 certain papers embodied in our proceedings, 9th November 1881, No. 1698, a copy of which we enclose, were communicated to us by the Government of India. It is from those papers alone, apart from mere common rumour, that we have any knowledge of the Kolár concession; and they were forwarded to us, not because the concessionnaires were Madras officers (if indeed they were so), but simply because the terms on which leases might be given for gold mining in British territory, were known to be under our consideration.

4. From those papers we gather that the Chief Commissioner, with the knowledge and approval of the Government of India, granted a lease of 20 square miles for 30 years, conditioned for the payment by the concessionnaires of 10 per cent. on the yield of gold as a royalty; that this royalty was subsequently reduced to 5 per cent., and a further reduction was promised in the event of the British Government fixing a lower rate; that upon the Government of India determining to charge an assessment of five rupees per acre, in lieu of a royalty, the concessionnaires were allowed the option between the royalty previously fixed and the acreage assessment, such assessment to be commutable for a present payment; that wishing to sell one square mile, which may be presumed to be the portion of the block to which the question alludes, the concessionnaires paid down a lump sum of 55,000 rupees for it, and were thus enabled to offer it in the market free of rent, royalty, or any other charge whatever.

5. This sum of 55,000 rupees appears to have been the only money payment received by the Mysore Government in consideration of gold mine leases up to October 1881; and indeed the same papers show that, after Mysore had been handed over to the Maharaja, His Highness' Government deliberately determined to adhere to the policy of seeking to establish the gold mining industry on a secure footing rather than to extract any immediate pecuniary consideration for the grant of mining rights. In fact, with the large profits made by these concessionnaires expressly in view, His Highness' Government on mature consideration resolved to abandon a rule, by which they had at one time sought to obtain a percentage of such profits in the form of a fine on the transfer of the lessees' rights.

6. With regard to the officers said to be concerned, these papers convey no information. It has, however, come to our knowledge in connection with another matter (reported to the Marquis of Hartington with our Despatch, No. 26, of the 23rd October 1880) that some of the shares were held by Colonel Beresford, who transferred one to Mr. Gribble, of the Madras Civil Service. Colonel Beresford was at that time Assistant Adjutant General. In December 1880 the Adjutant General reported that Colonel Beresford had certainly transgressed the rules of the service in taking an active part in the management of the association then under consideration; but, as he was about to leave the service shortly, the Commander-in-Chief (Sir Neville Chamberlain) did not consider any further action necessary. Colonel Beresford retired on the 29th December 1880. The papers do not show for how much or to whom the concessionnaires assigned their rights.

7. Having now laid before your Lordship all the information in our possession bearing on Mr. O'Donnell's question, we pass on to the further inquiry contained in your Lordship's Despatch under reply, viz., how far the rules regarding

regarding the holding of land and the connection of Government officers with public companies are observed in this Presidency.

8. These rules have recently been collected, and a copy has been furnished to every Covenanted Civil Servant, to every Military Officer in civil employ, and to all persons in the Uncovenanted Service holding offices ordinarily held by officers of these classes. A special register showing the particulars of lands held by our Covenanted Civil Servants has been compiled, and we enclose a copy. It has been expressly provided that the rules "are not to be construed to include lands occupied merely by buildings for residence and their usual appurtenances" (from Secretary of State, 10th August 1861, No. 22, para. 4). The returns made by Military and Uncovenanted Officers in civil employ are not yet complete; but, so far as they have been received, no irregularities have come to light. As soon as the whole inquiry is completed, we will address your Lordship on the subject again. G.O., 1st December 1882, No. 1357.

9. The rules framed by the Government of India, with the approval of the Secretary, which apply to the present matter, are the following:—

I. There is no objection to servants of Government holding shares in mining or other companies (even in their own Presidency) having for their object the development of the resources of the country; and the only restriction imposed is that such shareholders shall take no part in the management of such institutions, and shall not be employed in the districts where the operations of the Company are carried on (Secretary of State's Despatch, 31st May 1862, No. 46, paragraph 2).

II. Public officers in India are prohibited from holding land in Native States, such as Mysore. Their right to hold shares in agricultural companies, operating in such States, is subject to the same rules as apply to shares in mining companies in British territory (Despatch, 25th November 1862, No. 22).

III. In regard to *investments other than those in land for the profits of cultivation*, public servants are expected to abstain from any which would interest them privately in undertakings with which their public duty is connected (Government of India to Secretary of State, 16th June 1873, No. 40, paragraph 6).

IV. Further, habitual speculation is declared to be an evil in itself (*Ibid*, paragraph 7); but as such a practice cannot long escape the knowledge of Government, it is left to the Government to mark its sense of such conduct either by withholding promotion or in any other way it may deem fit (Despatch from Secretary of State, 31st May 1862, No. 46, paragraph 4).

10. The question is, whether it is a transgression of any of these rules for Madras officers to have obtained a concession of land in Mysore with a view to mining for gold; for if not, it seems hardly necessary to say that, except so far as such conduct might be indicative of habitual speculation, there was nothing irregular in their agreeing to transfer their concession, or any part thereof, for any sum which it might have become worth in the open market. In discussing this question we assume it to be true, as currently reported, that not only Colonel Beresford, but the late Military Secretary to Government (Colonel Michael), now retired, a Joint Secretary in the Public Works Department (Colonel Shaw-Stewart, R.E.), the Inspecting Veterinary Surgeon (Mr. Shaw), now on leave, and Mr. John Hunter-Blair, a senior Civil Servant of this Presidency (now retired), held shares in the original concession or acquired them subsequently by purchase. We have no reason to think that any other Heads of Departments were in any way concerned in the transaction. With regard to Colonel Shaw-Stewart, we have ascertained that he purchased a share in 1879, and took no part in the management.

11. With regard to the rule first mentioned, we have only to say that we have not learned that any of the officers referred to, unless perhaps it was Colonel Beresford, took any active part in the management of the concessionnaires' affairs, or in the negotiations for a transfer of their rights. In fact, these negotiations would appear from the question itself to have been conducted in England.

 12. The

12. The next rule does not apply, because the land was not obtained for the profits of cultivation.

13. It is obvious that the investment in question was not one with which the public duties of any of the officers alluded to were in any way connected, and therefore the third rule is also inapplicable to the case.

14. The only remaining question is whether there is any reason to suppose that any of the officers above mentioned, who still hold public employment, are habitually given to speculation. We have no reason whatever to think so at present, but the matter will not escape our attention.

We have, &c.
(signed) *M. E. Grant Duff.*
David F. Carmichael.
H. E. Sullivan.

Fort St. George, 30 January 1883.

PROCEEDINGS of the GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.—9th November 1881, No. 1698.

Referred to in the foregoing Despatch.

Read the following Paper:—

(No. 204.)

From *J. D. Sandford*, Esq., Officiating Resident in Mysore, to the Secretary to the Government of India, Foreign Department, dated Bangalore, 13th August 1881, No. 1154-G. 94.

WITH reference to your letter No. 595 I.-G., dated 20th May 1881, on the subject of land granted for mining purposes in Mysore, I have the honour to forward copies of correspondence that has passed between the Dewan and myself in the matter, together with a copy of the rules which the Government of His Highness the Maharaja has issued regulating the grant of mining leases.

2. The Mysore State had proceeded so far in its policy in regard to the grant of leases for purposes of mining before the receipt of your letter containing the views of the Government of India, that it was too late to bring about any modification thereof, even if thought desirable.

Enclosure No. 1.

From *W. J. Cunningham*, Esq., Assistant to the Resident in Mysore, to the Dewan to His Highness the Maharaja of Mysore, dated Bangalore, 28th July 1881, No. 963-G. 197.

I AM directed by the Resident to address you on the subject of leases granted for mining purposes in Mysore. The Government of India having received a report, No. 6826-142, dated 24th February 1881, from the (late) Chief Commissioner of Mysore, which is accessible to you in the records of the late Revenue Secretary's Office, have now communicated the marginally noted printed papers (herewith enclosed for the information of the Government of His Highness the Maharaja) showing the principles which have guided the Government of India in granting mining leases.

From Madras Government, to Government of India, Home Revenue, and Agricultural Department, No. 1308, dated 7th October 1880, and Enclosure.
To Madras Government, from the Government of India, No. 94, dated 13th November 1880.

It

It is the policy of the Government of India, you will see from these papers, to limit the area of land which may be granted to an applicant for mining purposes to 30 acres. In Mysore leases of much more extensive areas of land have been granted, and this grant has proved of some advantage to the State in consequence of the existing mania of speculating in gold mines; but in the opinion of the Government of India the limitation of area which has been adopted by them is more calculated to attract *bonâ fide* companies than the grant, of large areas which tends to encourage land speculation.

2. The Government of Mysore having been transferred to His Highness the Maharaja, the Government of India do not desire to discuss any further the terms upon which the leases for gold mining have been granted, or those upon which leases will be granted in future; but at the same time I am directed to inform you that the Governor General in Council is of opinion that it will be more advantageous to the State of Mysore if the lands which are taken up for mining purposes should be worked by sound mining companies, and the Resident desires to commend to the Government of Mysore the principles set forth in the enclosed papers as being more likely to conduce to that end, if followed by the Mysore Government in future grants of land upon mining leases, than those which have hitherto guided its action.

Enclosure No. 2.

From *C. Rungacharlu*, Dewan of Mysore, to the Resident in Mysore, dated Bangalore, 5th August 1881, No. 40.

WITH reference to your letter of the 28th ultimo, I have the honour, by direction of His Highness the Maharaja, to state that the rules which were in force in Mysore under the Chief Commissioner, for the grant of mining leases, have been recently considered by His Highness' Government, and adopted, with some minor modifications. A copy of the proceedings on the subject and of the modified rules are herewith forwarded for your information.

2. With reference to the views of the Government of India now communicated, I have to state that it is not the wish of His Highness' Government to sacrifice for any immediate advantage the great object of establishing this industry on a secure and permanent footing, nor has His Highness' Government derived, as yet, any pecuniary return for the grant of these lands, excepting in a single instance. The Kolar concessionnaires, as the Government of India are aware, obtained their concession before the present rules came into force, and under the terms of that concession they sought, and were granted, the option of commuting the royalty for a present payment of 55,000 rupees per square mile of land, and this sum has recently been paid upon a lease of one square mile of land obtained by them out of the 20 miles which they have the right to take up; but there is little probability of their adopting this commutation for their other grants.

3. With regard to the grant of lands generally for mining purposes, it will be seen that His Highness' Government do not propose to sell the lands for any immediate consideration, but to lease them out without any immediate payment, simply stipulating for the proper working of the mines and for the payment of the annual assessment of the land, and a royalty of 5 per cent. on the gross actual yield. These terms are considered the best calculated to secure the permanent interests of the Government, and to afford every encouragement to the industry without needlessly trenching on the resources of the mining companies by any immediate payment.

4. The only point upon which there is room for any difference of opinion is, whether the leases should be given for a block not exceeding a square mile, as at present, or should be limited to an area of 30 acres. His Highness' Government would decidedly prefer the grant of smaller areas if there were applicants for them, but no applications have yet been received for less than a square mile, and the applicants strongly object to the taking up of any smaller extent, on the ground that the industry is still an experiment, and that they

cannot be expected to undergo the expense and labour of exploring for gold if, after they meet with success, the greater portion of the land in which the reefs are found is to be given away to others. The fact is, but few grants appear to have been taken up for the smaller areas even in the Wynaad. The mining companies have generally negotiated for the purchase of larger areas from private owners, and when they take up Government lands they evade the restriction to 30 acres by taking up more than one block, or by taking up a large extent of adjoining land under the name of "adjunct."

5. His Highness' Government is aware of the extensive land speculation which is taking place in connection with these leases. The Kolar concessionnaires have in some instances sold the lands which they obtained from Government for nothing, for almost fabulous prices, the benefits of which are neither derived by Government nor by the companies who will ultimately work the enterprise. The heavy prices thus exacted by the intermediate concessionnaires must lead to eventual failure and a reaction against the industry. It is also well known that almost all the other applicants who have as yet come forward for these leases, and there are a great many of them of all classes and status, have not the means to carry on the enterprise themselves, and simply intend to sell the land to English mining companies. It is invidious, if not difficult, for the Government to attempt any scrutiny into the circumstances of the applicants, and on the whole it has been considered the best policy, after sufficiently providing for the interest of Government, to give out the lands without any needless restrictions to all applicants who offer to fulfil the conditions, and this must lead to the mania running out its course in the shortest time. The high prices realised by the Kolar concessionnaires may, to some extent, be attributed to the exclusive privilege which they had secured, but when it once becomes generally known that lands for mining purposes are to be had in the Mysore Province for nothing, and a number of applicants who take up the lands go into the market all at once, the high prices must soon cease to be paid, and the properties will eventually get into the hands of those who are able to work them without any great cost. It will be seen that the terms provide for the lessees working the mines without intermission and in the most effectual manner, or for their paying a heavy assessment of 5 rupees per acre on the land; so that mere speculators will find it too expensive to keep the lands for any length of time.

PROCEEDINGS of the Dewan to His Highness the Maharaja of Mysore (Revenue),—No. 3674-81-99, dated Bangalore, 3rd August 1881.

Order,—His Highness the Maharaja's Government has had under its consideration the rules framed by the late Government, and which are now in force, for the grant of mining leases in Mysore, and it accepts the rules as on the whole the best and fairest to all concerned.

2. These rules provide for the payment of the survey assessment on the lands taken up for the term of 30 years for which the leases are granted, unarable lands being charged an assessment of 8 annas per acre, together with the usual local cesses, and for the payment of a royalty of 5 per cent. on the gross proceeds of the metallic ores and of 10 per cent. on those of precious stones. Objection has been raised to this royalty as heavy; but it must be pointed out that the royalty originally engaged for by the Kolar concessionnaires was 10 per cent., and that it has since been reduced to 5 per cent. This royalty, which takes away only 5 per cent. out of the actual proceeds and leaves 95 per cent. to the miners, cannot be burdensome if the yield is at all fairly good; even if otherwise, the royalty levied in proportion to the proceeds must bear less heavily than any fixed charge like the assessment of 5 rupees per acre levied in Madras. It must be borne in mind that the applicants in Mysore have not, as in the Wynaad, to pay heavy prices to the private owners of the lands, but take up the lands, which are mostly waste, without any payment whatever.

3. The fact is that the high prices which the Kolar concessionnaires realised in some instances for their lands, for which they themselves had to pay nothing to

to the Government, has given room to the apprehension that the Government, in not securing to itself these high prices for the lands, is needlessly sacrificing its interests in the matter. His Highness' Government is, however, satisfied that the existing arrangement is on the whole the soundest, that the action of Government in the matter should not be influenced by any exceptional cases, and that in freely giving out lands to all applicants without any payment, the mining companies ought, on the whole, to be enabled to obtain their lands without any needless expenditure, and without trenching on the funds which would be properly devoted to working the enterprise; and that the Government does best in looking for its income to a royalty or share in the actual proceeds of the mines.

4. There are, however, a few minor points in the rules which require modification in view to removing all interference with the free enjoyment and use of the lands by the leaseholders according to their convenience. Rule XII. provides, in the event of any transfer of the tenure by the leaseholder to others, for the payment to Government of a fine equal to 10 per cent. on the amount of the consideration involved. This rule has been introduced with the view of securing to Government a share in the large prices supposed to be realised by the leaseholders by the sale of the lands, but the provision is easily evaded by fictitious sales for nominal prices in the first instances upon which alone the fine is leviable; and, further, it cannot be just for the Government to claim any share in the benefit of the outlay incurred by the leaseholders for prospecting and other arrangements in connection with the land. For the reasons already given, His Highness' Government resolves to cancel this rule and to give up the fine.

5. The provision made in Rule XI. for the reversion, on the expiry of the lease, of the lands with the buildings, seems not quite fair. It will suffice to provide for the reversion of the lands free of any claims on account of buildings left standing on the lands or on any other account leaving it to the leaseholder to remove the buildings or arrange for their sale to Government. The rule will be accordingly modified.

6. The provision made in Rule X. for resuming the lease, in the event of the lessee causing any annoyance or obstruction to any class of persons or Government officials, is vague and too sweeping. But as the penalty is not to be resorted to except on due notice, and, in default of satisfactory explanation within six months, the rule can be retained without any harm to provide against any unforeseen circumstances.

7. Rule IV., which requires that the lessee should carry on operations in the best and most effectual manner without intermission, is necessarily indefinite. In Madras a certain number of workmen for a certain area is required to be maintained, but this is properly objected to as arbitrary. His Highness' Government is of opinion that a self-adjusting arrangement can be made by providing that, after the expiry of the first two years which will be required to import machinery and arrange for the working, the Government reserves to itself the option of levying in any year in lieu of the royalty an assessment of 5 rupees per acre, in the event of its not being satisfied with the working or its results.

8. It is also considered necessary, in order to shut out applicants without means from applying, to require that each application should be accompanied by a deposit of 1,000 rupees as a security for the proper fulfilment of the engagement. This will apply to all applicants to whom leases have not yet been granted. This small deposit, whilst deterring persons without means from sending in applications on mere speculation, cannot occasion any perceptible inconvenience to applicants who really wish to embark on the enterprise and are capable of carrying out the engagement.

9. The rules, as modified above, will be published in the Gazette in supersession of the previous rules. They do not apply to the Kolar concessionnaires.

C. Rungacharlu, Dewan.

NOTIFICATION.

In supersession of previous rules, the following rules are sanctioned by His Highness the Maharaja for the grant of mining leases in Mysore. They do not apply to the Kolar concessionnaires.

Leases of land for mining purposes will be given on the following conditions :—

I.—Each lease will be limited to a block not exceeding one square mile in area, and will be given for a term of 30 years according to priority of application. Applications for more than one block from the same applicant will be taken into consideration if there are no other applicants, and if no other objection exists.

II.—The lessee is to make his own arrangements with the holders of Government occupied assessed and inam lands, in regard to entering upon or obtaining possession of them.

III.—The lessee is to pay to Government the annual assessment, as now existing or as hereafter revised by any survey, on all the arable lands, occupied or waste, and the jodi or quit rent on any inam lands, as well as an assessment of eight annas per acre on all the unarable lands which may be included within the limits of the lease, together with all local cesses and other taxes or rates of every description, payable in respect of the premises or lands comprised in the block, or of buildings or works erected therein.

IV.—The lessee is to pay a royalty of 5 per cent. on the gross proceeds of all gold, metallic ores, coal, and other substances of a merchantable nature, which shall have been dressed, crushed, and made merchantable, and of 10 per cent. on the saleable value of all precious stones found in the selected block, clear of all deductions whatever.

V.—The lessee is to search and mine for gold, &c., throughout the term of the lease in the best and most effectual manner without intermission, except when prevented by inevitable accident. But after the expiry of the first two years of the lease, the Government reserves to itself the option of levying in lieu of the royalty an assessment of 5 rupees per acre, in the event of its not being satisfied with the working or its results for any years of the lease.

VI.—The lessee is required to keep regular accounts and plans and maps of the mines and workings, which are to be open to inspection by Government officers.

VII.—Government officers are authorised to inspect and examine the mines.

VIII.—The lessee is to keep all boundary posts in good order, and to fence every shaft, pit, or open working.

IX.—The lessee is not wilfully to close fill up or choke any mine or shaft without permission, and not to obstruct any existing roads, paths, or bye-ways on the land.

X.—The Government are authorised to recover any arrears of rent by distraint and sale of property belonging to the lessee, and in the event of the breach of any of the covenants on the part of the lessee or of his causing any annoyance or obstruction to any class of persons or Government officials, the Government can cancel the lease on due notice and in default of satisfactory explanation within six months.

XI.—In the event of the lessee not desiring a renewal of the lease on such terms as the Government may fix, he will be bound to deliver the land to Goverment at the expiration of his lease with the shafts and other premises in good repair and working order, together with the books, maps and plans, free of any claim on account of buildings or other property left standing on the lands, and he should permit the purchase by Government of the buildings, plant, machinery, and fittings at a fair valuation.

XII.—Any

XII.—Any arrangement for commuting the royalty by a present payment of a lump sum as is sanctioned to the Kolar concessionnaires will be specially considered in each case; but the Government does not undertake to allow such commutation necessarily in every case; nor to grant every application for a lease as a matter of course.

XIII.—No lease will be granted until the applicant deposits a sum of 1,000 rupees as a security for the proper fulfilment of the engagement.

(signed) *C. Rungacharlu*, Dewan.

Bangalore, 26 July 1881.

No. 1173 I. G.

COPY forwarded to the Revenue and Agricultural Department for information, in continuation of the endorsement from this office, No. 596 I. G., dated the 20th May 1881.

(By Order.)

(signed) *A. Martindale*,
Assistant Secretary to the Government of India.

Simla, 20 September 1881.

No. 28.

COPY with copy of the endorsement from the Foreign Department, No. 596 I. G., dated the 20th May last, forwarded to the Government of Madras for information.

(By Order.)

(signed) *J. Holderness*,
Officiating Under Secretary to the Government of India.

Simla, 11 October 1881.

Enclosure.

MINERALS, May 1881.

From *C. Rungacharlu*, Esq., C.I.E., Secretary to the Chief Commissioner of Mysore, Revenue Department, to the Under Secretary to the Government of India, Foreign Department; dated Bangalore, 24th February 1881, No. 6826-142.

IN reply to your letter No. 100 I. G., dated 22nd ultimo, I am directed by the Chief Commissioner to state that the Kolar concessionnaires have sold portions of the leasehold of 20 square miles guaranteed to them for mining purposes in the Kolar District, and are negotiating the sales of other portions to companies in England and in India for very large prices. As the concessionnaires are urgent to obtain the leases promptly in order to enable them to effect the sales, any revision of the wording of the lease which has already been agreed upon between them and the Local Government is now precluded. Moreover, the necessity for any such revision in their case is dispensed with by a proposal made by the concessionnaires and acceded to by the Chief Commissioner to commute the claims of the Government to royalty and rent by present payment of 55,000 rupees per square mile, the cencessionnaires being

allowed one year's time from the date of the lease to avail themselves of this commutation.

2. The above arrangement was entered into under the following circumstances. In the agreement first executed, whilst a royalty of 5 per cent. was provided, a promise was also made that, in the event of the Government of India fixing a low rate of royalty for British territories, the 5 per cent. royalty stipulated for would be reduced to a similar amount. The terms of the lease in British territories, however, have been fixed upon very different principles, providing for no royalty at all, but for an assessment of 5 rupees per acre. Under the circumstances of the case, the Chief Commissioner found it necessary to offer to the concessionnaires the option of taking up the lands on an assessment of 5 rupees per acre instead of the royalty, with proper guarantees for payment of the assessment on the whole area of the lease, and for the whole term of 30 years. This guarantee was considered necessary, as without it the assessment would not be a fair equivalent for the royalty, especially where the gold veins, though rich, are superficial, and such as could be worked out in a few years.

3. The rate of 5 rupees per acre gives an annual assessment of 3,200 rupees per square mile, and the 55,000 rupees for which the concessionnaires are allowed the option of commuting the royalty within one year, represents the present worth of an annual assessment of 3,200 rupees for a period of 30 years. Such a large present payment must be disadvantageous to a company working the mines in their own interest, and cannot be preferable to a royalty of 5 per cent. payable only on the actual yield. But as the concessionnaires are selling the leaseholds for high prices, they may find that the compounding of the royalty enables them to effect better sales, and the arrangement is, at the same time, not disadvantageous to the Government.

4. With regard to other applicants for mining rights, the terms of lease already submitted have, with an important addition, been stipulated for, and when hereafter drawing up the lease in detail, the suggestions made by the Government of India for defining the manner in which the out-put from the mines is to be valued, and on other points, will be borne in mind. These points require to be determined after discussion with the individual applicants.

5. The addition referred to relates to a limitation which it has been found desirable to impose on the transfers of the leases. The leases in themselves do not carry with them the right to alienate; and as a check upon persons taking up lands for speculation, it has been thought proper to provide for a fine equal to 10 per cent. on the amount of the consideration for which the transfer is made.

6. A number of applications for lands on the above terms in different parts of the province has been received, chiefly from coffee planters and English houses of agency in Madras. The applicants cannot in any case be said to possess special mining experience, and would seem to take up the lands with the object of negotiating with mining companies and capitalists in England; and the Chief Commissioner saw no reason to refuse these applications so long as the revenue interests of the Government are properly secured. The present stage of speculation must pass away, and the mines must get into the hands of regular sound working companies before the actual conditions and requirements of the mining enterprise in the province can be satisfactorily inquired into and ascertained. Meanwhile, the terms laid down are such as sufficiently secure the interests of the Government. A copy of these terms is herewith forwarded.

MEMORANDUM.

The following are the terms upon which applications for mining leases will be granted by the Mysore Government until further orders.

2. Exclusive rights for prospecting will not be given as a rule. When granted on special grounds they will be given only over defined areas of limited extent and for a period not exceeding six months.

3. Leases

3. Leases of land for mining purposes will be given on the following conditions:

I. Each lease will be limited to a block not exceeding one square mile in area, and will be given for a term of 30 years, according to priority of application. Applications for more than one block from the same applicant will be taken into consideration if there are no other applicants and if no other objection exists.

II. The lessee is to make his own arrangements with the holders of Government occupied, assessed, and inam lands, in regard to entering upon or obtaining possession of them.

III. The lessee is to pay to Government the annual assessment, as now existing, or as hereafter revised by any survey, on all the arable lands, occupied or waste, and the jodi, or quit rent on any inam lands, as well as an assessment of eight annas per acre on all the unarable lands which may be included within the limits of the lease, together with all local cesses and other taxes or rates of every description, payable in respect of the premises or lands comprised in the block, or of buildings or works erected thereon.

IV. The lessee is to search and mine for gold, &c., throughout the term of the lease, in the best and most effectual manner, without intermission, except when prevented by inevitable accident.

V. The lessee is to pay a royalty of 5 per cent. on the gross proceeds of all gold, metallic ores, coal, and other substances of a merchantable nature, which shall have been dressed, crushed, and made merchantable, and of 10 per cent. on the saleable value of all precious stones found in the selected block, clear of all deductions whatever.

VI. The lessee is required to keep regular accounts and plans and maps of the mines and workings, which are to be open to inspection by Government officers.

VII. Government officers are authorised to inspect and examine the mines.

VIII. The lessee is to keep all boundary posts in good order, and to fence every shaft, pit, or open working.

IX. The lessee is not wilfully to close, fill up, or choke any mine or shaft without permission, and not to obstruct any existing roads, paths, or bye-ways on the land.

X. The Government are authorised to recover any arrears of rent by distraint and sale of property belonging to the lessee, and, in the event of the breach of any of the covenants on the part of the lessee, or of his causing any annoyance or obstruction to any class of persons or Government officials, the Government can cancel the lease on due notice and in default of satisfactory explanation within six months.

XI. In the event of the lessee not desiring a renewal of the lease, he will be bound to deliver the land to Government at the expiration of his lease, with the shafts, buildings, and other premises in good repair and working order, together with the books, maps and plans, and also to permit the purchase by Government of the plant, machinery, and fittings at a fair valuation.

XII. The lease is granted to the applicant and his heirs only. It may be made alienable on payment of a fine equal to 10 per cent. on the amount of the consideration for which the transfer is made.

(By Order.)

(signed) *C. Rungacharlu,*
Secretary to the Chief Commissioner
of Mysore, Revenue Department.

From *A. C. Lyall*, Esq., Secretary to the Government of India, Foreign Department, to the Resident at Mysore, dated Simla, 20th May 1881.

I AM directed to acknowledge the receipt of your letter, dated the 24th February 1881, regarding leases of land granted for mining purposes in Mysore.

2. It appears that leases of extensive areas of land in the Kolar District have been granted upon the terms described in the previous letters of the Chief Commissioner, and that in consequence of the existing mania for speculating in gold mines, the grant of these leases has proved to be a source of considerable profit to the State. As the Administration of Mysore has now been transferred to His Highness the Maharaja, it will not be necessary for the Government of India to discuss any further the terms upon which these leases have been granted, or upon which leases will be granted in future.

3. At the same time I am to remark that it will be in your power to advise His Highness the Maharaja upon this subject, and with this object I am to call your attention to the enclosed copy of correspondence showing the conditions upon which it has been considered expedient to grant mining leases within British India.

From Madras Government, to Government of India, Home Revenue, and Agricultural Department, No. 1308, dated 7th October 1880, and enclosures.
To Madras Government, from Government of India, Home Revenue, and Agricultural Department, No. 94, dated 13th November 1880.

From paragraph 2 of the notification you will see that it is the policy of the Government of India to limit to 30 acres the area of land which may be granted to an applicant for mining purposes. In the opinion of the Governor General in Council such a limitation is more calculated to attract *bonâ fide* companies; while the larger grants of land made in Mysore appear to have resulted in a system of land speculation such as is described in paragraph 6 of your letter under reply.

4. The Governor General in Council is of opinion that it will be more advantageous to the State of Mysore if the lands which are taken up for mining purposes should be leased by regular and sound working companies, and I am to instruct you that in advising His Highness the Maharaja on this subject, you should be guided by the conditions prescribed for mining leases within British India.

No. 596-I. G.

COPY of correspondence forwarded to the Home, Revenue, and Agricultural Department, for information.

No. 205.

Order thereon, 9th November 1881, No. 1698.

Miscellaneous.

Communicated to the Board of Revenue.

(True Extract.)

(signed) *C. G. Master*,
Secretary to Government.

To the Board of Revenue.

GOVERNMENT OF MADRAS—REVENUE DEPARTMENT—1st December 1882.

No. 1357.

Read, again paragraph 5 of G. O., 15th October 1881, No. 1538.

Paragraph 5. The general subject of public servants holding lands is under the consideration of Government.

Read, also the following telegram from the Government of India, Revenue and Agricultural Department, to the Secretary to Government, Revenue Department, dated Simla, 29th September 1882 :—

"Your telegram of 27th regarding acquisition of land by Government servants. Government of India are averse to any alteration of existing Orders."

Order, dated 1st December 1882, No. 1357, Revenue.

Resolved, that a copy of the annexed rules now in force relating to the acquisition of land by Covenanted Civilians, Military Officers in civil employ, and all persons holding offices ordinarily held by officers of these classes, be republished in the "Fort St. George Gazette" for the information and guidance of all officers concerned. Miscellaneous.

2. Ordered also, that a copy of the rules be furnished to every officer, whose name now appears in the list of members serving in any of the capacities specified in the foregoing paragraph, for information and guidance. Further, a copy will be furnished by the Chief Secretary to every Junior or Probationary Civilian on his arrival in India, or on his appointment, respectively. A receipt will be given for the paper, and recorded in the Government Office. The Head of every Civil Department shall hand a copy (*a*) to every Military Officer joining the Department, and take a receipt from such officer; also (*b*) to every person appointed to any office in his Department which is ordinarily held by a Covenanted Civilian or a Military Officer. Where a person not being a Covenanted Civilian is appointed to be the Head of a Department ordinarily presided over by a Covenanted Civilian or a Military Officer, the paper will be furnished to him, and his receipt for the same taken charge of, by the Secretary to Government in the proper branch.

3. Every officer affected by this Order will submit to Government, through the Board of Revenue or the Head of his Department, as the case may be, a yearly return describing exactly his interest in landed property within the Presidency, or the Feudatory States under the supervision of the Governor in Council, and will also declare that no land is held for him by any one else.

(True Extract.)

(signed) *E. F. Webster*,
Secretary to Government.

To the Chief Secretary to Government.
„ Secretary to Government, Military Department.
„ Secretary to Government, Public Works Department.
„ Private Secretary to His Excellency the Governor.
To all Members of Covenanted Civil Service.
„ Military Officers in Civil employ.
To the Board of Revenue.
„ Settlement Department.
„ Superintendent of Revenue Survey.
„ Conservator of Forests.
„ Inam Commissioner.
„ Commissioner of Salt Revenue.
„ Superintendent, Government Press.

No. 241.

REVENUE.—14th January 1862.

NOTIFICATION.

The following Orders, passed by the Most Honourable the Secretary of State in Council, on the subject of the possession of landed property in India by public servants, are published for general information :—

1.—Extract from the Most Honourable the Secretary of State's Despatch, No. 22, dated the 10th August 1861.

1. I have had under my consideration in Council your Excellency's letters, dated the 25th, 26th, and 31st October 1860 (Nos. 37, 38, and 39), and 8th March (No. 5) 1861, on the subject of the possession of landed property in India by the public servants of the State.

* * * * *

4. I have carefully considered in Council the entire subject, and I am now prepared on the part of Her Majesty's Government to lay down the following rules for your future guidance. I should premise that these rules refer only to the acquisition or possession of lands intended to be applied to agricultural purposes, and are not to be construed to include lands occupied merely by buildings for residence and their usual appurtenances.

5. Officers of the Covenanted Civil Service are at liberty to acquire and possess lands anywhere out of the Presidency to which they are attached, but are absolutely precluded from holding lands within their own Presidency.

* * * * *

6. Regimental Military Officers may hold lands in any part of India, with the distinct understanding, however, that a Military Officer possessing land will be disqualified for temporary employment in any civil capacity in the district within which his land is situated; but Military Officers who are placed in permanent employment in the civil administration must, like the Officers of the Covenanted Service, be prevented from holding land in the Presidency to any part of which they may be sent.

EXTRACT from the Most Honourable the Secretary of State's Public Despatch, No. 46, dated 31st May 1862.

* * * * *

Para. 2. You will have learned from my Despatch to the Government of Bombay, dated the 8th April last, No. 11, that, in connection with the Orders of that Government of the 26th November 1861, relative to the case of public officers who might take part in any company formed for working the Gold Mines in the Dummul Hills, I stated that, " as a general rule, I see no objection to servants of Government holding shares in mining or other companies having for their object the development of the resources of the country; and the only restriction I think it necessary to impose is, that public servants shall take no part in the management of such institutions, and shall not be employed in the districts where the operations of the company be carried on."

3. With the exception of the concluding proviso, that no public officer shall be employed in any district where any company in which he holds shares, may carry on its operations, the sentiments above expressed are in accordance with the opinions recorded by Earl Canning and the several Members of your Council; and, as I think it important that this condition should be maintained, I have to direct that my decision, communicated in the terms above quoted to the Government of Bombay, may be made generally applicable, and may be published for general information.

4. There

4. There can be no doubt as to the great evil of public servants in India engaging in speculations in the public funds, or in the shares of joint stock companies; but I agree in the opinion of Lord Canning that such a practice on the part of any officer could not long escape the knowledge of Government, and that it would be in the power of Government to mark its sense of such conduct either by withholding promotion or in any other way it might deem fit.

EXTRACT from the Most Honourable the Secretary of State's Revenue Despatch, No. 22, dated 25th November 1862.

* * * * *

Para 3. In your letter of the 8th May (No. 10) you request to be informed whether a covenanted civilian may hold shares in a joint stock company formed for agricultural purposes, such as tea or coffee cultivation, in his own Presidency. This question is sufficiently answered in my Public Despatch of the 31st May (No 46, 1862), which you would have received shortly after the date of your reference.

4. As regards the question whether a covenanted Madras civilian may hold land in Mysore, Coorg, Cochin, or Travancore, I agree with your Government in viewing with disapproval the holding by covenanted civil servants of lands in Native states; and I consider that the same objection applies to the holding of such lands by military officers in the actual service of the Crown in India.

5. The right of officers, civil or military, to hold shares in the agricultural companies operating in Native states may be regulated by the same rules as apply to their holding shares in similar companies within the British territories.

Read, The following Endorsement of the Under Secretary to the Government of India, dated Home Department, Revenue, 21st August 1863, No. 5275 :—

Read, The following Despatch from the Right Honourable Sir C. Wood, Bart., Secretary of State for India (Revenue), to his Excellency the Right Honourable the Governor General of India in Council, dated India Office, London, 9th July 1863, No. 17 :—

My Lord,

1. I have had under my consideration in Council the letter from your Excellency in Council, dated the 29th April last (No. 9), relative to the holding of lands by public officers in India, in territories not under the direct sovereignty of the Crown.

2. The insertion of Coorg among such territories was an inadvertence, arising doubtless from the circumstance that that district is, for reasons of convenience, administered by the Commission of Mysore.

3. You have correctly interpreted the orders conveyed in my Despatch of the 25th November last (No. 22), in considering that the case of the surgeon of the Mysore Commission must be governed by the general rule which prohibits both civil and military officers from holding lands in Native states.

NOTIFICATION.

Fort William, Home Department, the 21st August 1863, No. 5263.

1. Under the orders of the Secretary of State, published in the "Calcutta Gazette" of the 17th January 1863,* public officers in India are prohibited from holding lands in territories not under the direct sovereignty of the Crown, such as "Mysore, Coorg, Cochin, or Travancore."

* Notification, 383, dated 16th January 1863.

2. The inclusion of the territory of Coorg in the list of Native states above mentioned was an inadvertence, Coorg being British territory, though administered for reasons of convenience by the Commissioner of Mysore.

(signed) *E. C. Bayley*,
Secretary to the Government of India.

No. 13—467.

EXTRACT from the Proceedings of the Government of India in the Home Department (Public),—under date Fort William, the 13th February 1874.

Read, The subjoined extracts from a correspondence with Her Majesty's Secretary of State for India, on the subject of the holding of land by Government servants in India, and of other investments :—

Extract, paragraphs 3 to 8, of Despatch to the Secretary of State, No. 40, dated the 16th June 1873.

* * * * *

Para. 3. The main rule which we propose to alter is that which deals with the holding of land in India by covenanted civilians and by military officers in civil employ. The general rule now is that no such civil officer may hold land within his own Presidency. The correspondence which has only just ended, raised the point whether officers belonging to the Financial Department, who are liable to serve in any Presidency or Province, are debarred under this rule, or under any other, from holding land anywhere in India beyond their own Presidency. And the reply of the Secretary of State, in his Despatch, marginally cited,* was that the prohibition (imposed by the general rule above quoted) does not apply to districts in which officers of the Financial Department may be temporarily serving, outside the limits of the Presidency to which they were originally appointed. By the wording of this reply the ruling which it conveyed applied only to the case of the Financial Department, but the letter † from this Government, which submitted the case, had pointed out that "under the literal terms of the rules it is clear that a Bengal civil servant may ordinarily acquire and hold land in British Burmah." And, though the answer from the Secretary of State may be understood to assume that an officer connected with the Local Administration of a Province outside the limits of his original Presidency is forbidden by the spirit of existing rules from holding land within that Province, yet this important construction is not positively laid down either in the Despatch from the Government of India, or in the Secretary of State's reply to it. Practically, and especially in delicate and closely-contested cases, a rule is only effective within the range of its literal meaning. And the literal meaning of the general rules which curtail the right of covenanted and commissioned civil officers to acquire land is still only this, that the land must not be within the Presidency to which they were first appointed. Thus an officer who, like an Accountant General, may be sent to serve in any Province or Presidency, or who, like a Secretary to the Government of India or Member of the Supreme Government, may be officially connected with all Provinces, is only debarred by the haphazard of his first appointment from holding land in one particular Presidency, whether he be actually serving in it or not. Nor is it absolutely certain, according to the letter of the rules (though according to their spirit there may be no doubt), that the present Chief Commissioner and Judicial Commissioner of British Burmah, being both Bengal civilians, are incapable of holding land in that Province, which is separate from the Bengal Presidency.

* No. 74, dated 15th December 1866.

† No. 21, dated 13th July 1866.

4. We have determined that it is expedient to remove these doubts and inconsistencies by amending the rules, so as to bring them back into direct correspondence with their original objects and motives. The reason why certain officers in civil employ were forbidden to hold land in their own Presidency are ‡ (1) because their attention might be diverted from public to private business to the detriment of public business; and (2) because they might use (or be suspected of using) their official influence unduly, for their own

‡ *See* Despatch of Supreme Government to Secretary of State, No. 6, dated 2nd April 1860.

own benefit and to the disadvantage of others, in the management of their estates. But these reasons obviously apply with equivalent force wherever an officer holds land and public office in the same Province; wherefore we desire to pass the plain rule that henceforward no officer (covenanted or military in civil employ) shall hold land in a Province with the administration of which he is in any manner connected. If this rule is approved, then the aforesaid civil officers will be precluded from taking office which gives any sort of jurisdiction over any part of a Province within which they may hold land, and (conversely) from holding or acquiring land within the territorial limits of the Province in which they may be serving, temporarily or permanently. In fact they must choose, upon any transfer or fresh appointment which raises the dilemma, between holding office and holding land; they cannot hold both in one Province. But we do not wish to give the new rule retrospective effect, or to make it interfere with the right of civil officers to keep land which they have already acquired under the permission given by preceding regulations, though, in the event of promotion to high administrative positions, such officers may be expected to take an early opportunity of conforming to the general rule in force. And it should be here noted that we propose to retain, for the purposes of these rules, the definition of land-holding which was framed by Sir C. Wood,* whereby it is taken to mean only the acquisition of land intended for cultivation, not of land occupied by buildings for residence. Whether land can be held for commercial speculation is a different question, which we touch upon toward the end of this letter.

* Despatch, 10th August 1861.

5. We are aware that the effect of the broad rule which we have now proposed will be to hamper greatly any safe investment in land in India by officers who are liable to serve in different Presidencies and Provinces. And we admit that it must operate to discourage civil officers generally from making these investments anywhere, for the land must always be held at a considerable distance and on a precarious tenure, since in these days transfers from one Presidency or Province to another are much less rare than formerly. Nor do we overlook the arguments, often urged heretofore, that there is some actual advantage in associating under due precaution official position with landed interest in the country. But it has long been decided that these considerations are more than counterbalanced by the disadvantages accompanying the possession of land in a Province by officers who belong to its civil administration. This being the case, we feel the necessity of making one plain rule that shall be logical and consistent; and we observe that the extension which we propose to give to the prohibiting rule already in force, will only affect comparatively small sections of the whole body of civil officers. That is, it will affect those only who are liable to serve beyond the limits of the Presidency to which they were first appointed, or who may be officially connected with districts beyond those limits. It may, if unreservedly enforced, prevent a member of the Supreme Government from holding any land at all in India; although we do not pledge ourselves to enforce it thus absolutely, or without making special exceptions in cases which are plainly unobjectionable. We propose to bring under the same category with covenanted civilians and military officers in civil employ, all persons holding offices ordinarily held by officers of these classes. The amended rule will then run to the effect that no such civil officer shall acquire, or continue to hold, land in any Province to which he is temporarily or permanently appointed, or with the administration of which he is concerned. And we intend to preserve unchanged all the other rules which have from time to time been passed in restraint of land-holding by different classes of public servants in various situations.

6. In regard to all investments other than those in land for the profits of cultivation, we have adopted and propose to notify the general principle that servants of Government are expected to abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected. The principle is well known, and the reasons for it are obvious, but we have latterly found cause for believing that it should be re-asserted distinctly.

7. We have recently been asked to consider the question of *speculative* investments by public officers, which is on some sides of it cognate to the

subject of this letter; but we take it to be on the whole a different matter requiring different treatment. For, although we can frame a precise rule demarcating the limits within which land should or should not be held by public servants, and although it is easy to say that a financial officer must not hold shares in a bank within his circle, or a consulting engineer railway shares; yet we do not propose to go farther, and to attempt any literal definition of the stage at which the holding of land or other valuable property becomes speculative. We need only remark that while land-holding and other investments are under certain conditions forbidden to public servants as a necessary precaution against evils (one of which is speculation) that may possibly follow, habitual speculation by officials is held by us to be an evil in itself. And we have given notice that we reserve to the Government full power to deal stringently with the practice whenever it appears to prevail.

From Bengal, No. 1445 G, dated 30th December 1872. To Bengal, No. 1495, dated 10th April 1873.

8. We enclose copies of correspondence with the Government of Bengal * upon the advisability of endeavouring to frame a definition of the term which shall include all transactions by a public servant, which a Government may properly disapprove. We are of opinion that no such fixed rule of conduct is really needed, either by Government or by their officers, for their guidance in this matter.

From *C. E. Bernard*, Esq., Officiating Secretary to the Government of Bengal, Appointment Department, to *H. L. Dampier*, Esq., Officiating Secretary to the Government of India, dated Calcutta, the 30th December 1872, No. 1445-G.

Referring to the Notification of the Government of India in the Home Department, dated 28th August 1872, and published at page 814 of the "Gazette of India" of the 31st idem, on the subject of prohibiting public officers from engaging in speculations in India, I am directed to submit that the Notification seems to the Lieutenant-Governor to put Local Governments in a position from which they may fairly ask to be relieved by a more exact definition as to what are the speculations which public officers may, and what they may not, engage in. I am to point out that it is notorious that, since the publication of the Despatch of 1862, very many officers have engaged in what is commonly termed speculation; that is to say, in the days of the Company mania they applied for allotments in the shares of many companies, real and bubble; they took shares in tea estates, mines, mills; sometimes they bought and sometimes they sold.

2. The Lieutenant-Governor finds it impossible to draw a line between permanent investments and purchase with a view to resale, it being only a question of degree. It can be only said that it was commonly believed that some officers in Calcutta (and it is believed still more in Bombay) went into these things to such an extent that they were commonly spoken of in society as much addicted to speculation. Yet his Honor is not aware that action was taken or precise rule laid down. Such times may recur, and isolated cases probably do occur; many servants of Government still hold shares in many undertakings, public and private, and the Lieutenant-Governor does not know what is to be considered a speculation and what not.

3. There are, moreover, certain public officers who also engage in private business, *e.g.*, law officers, and some, as the Administrator-General, who apparently have always held themselves entitled publicly to serve as directors of public companies.

From *A. C. Lyall*, Esq., Secretary to the Government of India, to *C. E. Bernard*, Esq., Officiating Secretary to the Government of Bengal, Appointment Department, dated Fort William, the 10th April 1873, No. 1495.

I AM directed by the Governor-General in Council to reply to your letter, No. 1445-G, dated 30th December last, desiring some definition of the term "speculation" for use in applying the rule which prohibits officers from engaging in it.

2. The

2. The question here raised by his Honor points evidently to cases which lie beyond those particular dealings which are already prohibited by rule, such as investment in land within the district to which an officer belongs, connection with the management of any bank or business, and other transactions barred by specific order. His Honor now inquires whether the Supreme Government would lay any formal restriction upon speculative investments generally, so as to regulate precisely what an officer may or may not do.

3. I am to reply that his Excellency in Council would not attempt to shape, for public servants, any such fixed rule of conduct in this matter. If it were possible to devise such a rule, the expediency of doing so would be questionable, for his Excellency believes that, in practice, the spirit of existing orders is beyond mistake,—that it never can be really misconceived by officers in the service, and, therefore, that there can be no practical difficulty about enforcing these orders as they now stand.

4. The Government of India consider that there exists an essential difference between permanent and speculative investments, that the distinction is one of motive, and that the frequency of a man's purchase and sales may be, and usually is, very good evidence of his motive in effecting them. If an officer habitually buys and sells securities of a value notoriously fluctuating, it is clear that he is addicted to speculation, and he thereby undoubtedly lays himself open to the disapproval of Government, which can be expressed in various ways, and in a degree proportionate to the nature of the dereliction. If he engages in such pursuits to an extent which attracts public notice and unfavourable remark, so that his integrity or his application to his public duties is discussed and doubted, then he has given rise to a scandal with which the Government will have to deal.

5. His Excellency believes that these general instructions will be found to govern all the cases to which your letter alludes, and, if so, to those cases they may be applied. In regard to officers whose whole time is not at the disposal of Government, they are not in precisely the same category with other public servants; nevertheless, if their behaviour gives rise to scandal, that is, to common rumour that they are in any way making private profit out of the opportunities given by their official position, in that event the Government can, of course, recognise no difference whatever between these and other servants of the State.

EXTRACT, paragraph 4, of Despatch from the Secretary of State, No. 99, dated the 26th August 1873.

* * * * *

Para. 4. I fully approve of the orders which have been issued by your Excellency in Council, on the general question of investments by covenanted civilians and military officers in civil employ.

RESOLUTION.

The Governor-General in Council desires that the foregoing extracts be forwarded to the Local Governments and Administrations, for information and for circulation to all officers affected by the present orders, or holding a position in which they are likely to be so affected.

2. His Excellency in Council is pleased to determine, in continuation of preceding orders upon the same subject, that covenanted civil servants and military officers in civil employ, and all persons holding civil offices ordinarily held by covenanted or commissioned officers of the two classes aforesaid, are prohibited henceforward from acquiring or holding land within the Province with the administration of which they are concerned, whether that connection be permanent or temporary. This order will not necessarily take retrospective effect.

 3. With

3. With regard to investments of any kind by public servants, it is hereby notified that the rules and general principles contained in the 6th and 7th paragraphs of the Despatch to the Secretary of State, and in the enclosures to which they refer, will henceforward be acted upon by the Government, and are to be observed by all officers, of every rank and class, in the public service.

Order,—Ordered that a copy of this Resolution be forwarded to the several departments of the Government of India, to the Local Governments and Administrations, to the Superintendent of Port Blair and the Nicobar Islands, and to the Director-General of the Archæological Survey of India, for information and guidance.

(True Extract.)

(signed) *A. C. Lyall*,
Secretary to the Government of India.

EXTRACT from the Proceedings of the Government of India in the Home Department (Public), dated Fort William, 17th March 1882, No. 11—426-37 :—

* * * * *

Para. 3. As regards the holding of lands the case is different, inasmuch as members of the Native Civil Service do at the present time in some cases hold land in the Provinces in which they are employed, and it appears unnecessary to require them to divest themselves of such land or to prevent them from acquiring additional landed property, provided that certain restrictions are observed. In these respects the rules at present applicable to members of the Covenanted Civil Service may, in the opinion of the Government of India, properly be relaxed in the case of members of the Native Civil Service, who should be permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift, or devise, provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands need be a bar to his employment in the district where these are situate. No fresh purchase of land should, however, be allowed on the part of a member of the Native Civil Service without the previous sanction of the Local Government under which he is serving.

(True Copies.)

(signed) *E. F. Webster*,
Secretary to Government.

SPECIAL REGISTER, showing the Particulars of LAND *held by* CIVIL OFFICERS.

No.	Name.	Official Designation and Station.	Particulars of Land held, and Where.	Extent.	REMARKS.
1	Hon. H. E. Sullivan - -	Member of Council - -	Municipal limits of Ootacamund - - -	75 acres - - -	For building purposes
2	Hon. R. Davidson - -	First Member of the Board of Revenue.	A few yards of flower-beds attached to a small bungalow on the Ramandrug, Bellary District.	—	
3	J. D. Goldingham, Esq. -	District and Session Judge, Bellary.	25 (twenty-five) shares in the Alpha Gold Mining Company.	—	
4	Hon. C. G. Master - -	Chief Secretary to Government.	Plot of ground forming the appurtenance of his house in Ootacamund.	50 acres.	
5	H. S. Thomas, Esq. - -	Second Member of the Board of Revenue.	- - - - - -	- - - -	Has lent *Rs.* 10,141. 4. 0., at 6 per cent. interest, to his son, who holds in his name about 110 acres near Coonoor.
6	W. D. Horsley, Esq. - -	Collector of Cuddapah -	Land on puttah in the Madanapalle Taluk, Cuddapah District.	106·23 acres - -	The Land is on a hill, and is occupied by buildings, garden, &c. It was acquired for the purposes of a Sanitarium.
7	F. C. Carr-Gomm, Esq. -	(Retired) - - - -	Land on the Kondahs; a house in Palamcottah.	85 acres - - -	Land is being cleared now, and will be cultivated chiefly with Cinchona.
8	W. S. Whiteside, Esq. -	Collector of Tanjore - -	A piece of ground laid out with a vegetable garden and nurseries in Palmanér, North Arcot District.	About 1 acre on puttah.	
9	R. W. Barlow, Esq. -	Collector of Nilgiris - -	- - - -	- - - -	None at present. Will become the possessor of about 2 acres of grass land on the Kundahs when a certain title-deed is issued.

SPECIAL REGISTER, showing the Particulars of Land held by Civil Officers—*continued*.

No.	Name.	Official Designation and Station.	Particulars of Land held, and Where.	Extent.	REMARKS.
10	J. C. Hannyngton, Esq. -	Resident in Travancore and Cochin.	Land planted with fruit-trees in Salem - -	25 acres - - -	Purchased the land as a building site for which purpose it is eminently adapted.
11	P. P. Hutchins, Esq. - -	District and Session Judge, Madura.	A house and a garden attached thereto at Fort St. David, Cuddalore, South Arcot District.	2 or 3 acres.	
12	J. B. Pennington, Esq. -	Collector of Tinnevelly -	Dry land at Virapandiyanpatnam, Tenkarai Taluk, Tinnevelly District.	12·53 acres on puttah	Appurtenant to a bungalow.
13	F. H. Woodroffe, Esq. -	District and Session Judge, North Tanjore.	Shareholder in the Kaiser-i-Hind Gold Mining Company, Mysore.	—	
14	H. J. Stokes, Esq. - -	Collector of Madura - -	Ten shares of 1,000 rupees each in the North Travancore Land Planting and Agricultural Society, Travancore.	100 acres of forest land.	
15	F. Brandt, Esq. - - -	District and Session Judge, Trichinopoly.	Outright interest in a house in Ootacamund -	About 6¼ acres.	
16	W. Logan, Esq. - - -	Collector of Malabar - -	East Hill House and grounds at Calicut, Debentures on the Malabar Club Property, Calicut Reading Club, and Ootacamund Reading Club.	Not given.	
17	H. W. Bliss, Esq. - -	Commissioner of Salt Revenue.	Property known as "Shedden House" in Ootacamund.	32 acres - - -	Partly waste, partly planted with Blue Gums, Cinchonas, and other useful and ornamental trees, and partly formed into a flower garden.
18	H. Wigram, Esq. - - -	District and Session Judge, Coimbatore.	Awdry House in Ootacamund, and 800 shares (1 *l.*) in two of the Wynad Gold Mining Companies.	18 acres.	

19	J. D. B. Gribble, Esq. -	Sub-Collector, South Arcot	Eight shares in the Colar Concession Company and 45 shares in the North Travancore Land Planting and Agricultural Society, and joint interest in two small estates of 250 and 75 acres, respectively.	- - - -	Explanation called for.
20	F. H. Wilkinson, Esq. -	District and Session Judge, South Malabar.	A lease of a garden for one year in the Salem Taluk.	37 acres - - -	The lease terminates in October 1882.
21	C. W. W. Martin, Esq. -	Sub-Collector, Kistna -	A house and its compound at Kodaikanal, Madura District.	10 acres - - -	For a hot weather residence.
22	J. Sturrock, Esq. - -	Sub-Secretary, Board of Revenue.	Twenty-five partly paid-up shares in the Talliar Valley Planting Company in Travancore.	—	
23	L. A. Campbell, Esq. -	Under Secretary to Government, Revenue Department.	Ten 500 rupee shares in a small limited liability company growing cinchonas on the Nilgiris.	—	
24	H. B. Grigg, Esq. - -	Director of Public Instruction	"Baikie" property at Ootacamund; 10 shares of 1,000 rupees each in North Travancore Land Planting and Agricultural Society; 25 shares of 500 rupees each in Talliar Planting Company; 10 shares of 500 rupees each in Ootacamund Cinchona Planting Association, and two Debentures in the Pavilion, Ootacamund, value 500 rupees each.	28 acres.	
25	E. Gibson, Esq. - -	Acting Secretary to the Board of Revenue.	Plot of dry land at Trunukonda, Anantapur District, held on puttah.	About two acres on puttah.	Acquired for a garden.
26	A. T. Arundel, Esq. - -	President, Municipal Commission, Madras.	Between Bishopsdown and Fernhill, within the municipal limits of Ootacamund; 10 shares in the North Travancore Land Planting and Agricultural Society, and 25 shares in the Talliar Valley Planting Company.	20 acres - - -	A house is being built on this land.
27	H. R. Farmer, Esq. - -	Head Assistant Collector, Anantapur.	A few shares in two Spinning and Weaving Companies.	—	

SPECIAL REGISTER, showing the Particulars of Land held by Civil Officers—*continued.*

No.	Name.	Official Designation and Station.	Particulars of Land held, and Where.	Extent.	REMARKS.
28	G. Stokes, Esq. - - -	Deputy Superintendent of Census.	Scrip of a limited liability Joint Stock Company in this Presidency and in Travancore.	—	
29	R. S. Benson, Esq. - -	Special Assistant Collector, Nilgiris.	Four shares, of 1,000 rupees each, in the North Travancore Land Planting and Agricultural Society in Travancore, and 25 shares, of 500 rupees each, in the Talliar Valley Company.	—	
30	C. M. Mullaly, Esq. - -	Acting Head Assistant Collector, Salem.	Prospective interest in the Droog Coffee Estate near Coonoor.	—	
31	K. C. Manavedan Rajah, Esq.	Probationary Assistant Collector.	Lands in Malabar District attached to each of the five Stanams of his family, and lands attached to his particular branch of the Zamorin's family.	Not given - -	Has not got individual landed property.
32	Lewis McIver, Esq. - -	Deputy Superintendent of Census.	Holds shares in a Cotton Press Company, and in two Gold Mining Companies in Mysore.	—	
33	H. G. Turner, Esq. - -	Collector of Vizagapatam -	Holds shares in the North Travancore Land Planting and Agricultural Society.	—	
34	J. H. Garstin, Esq., C.S.I. -	Acting Second Member of the Board of Revenue.	Holds 25 shares in the North Travancore Land Planting and Agricultural Society, and has acquired by purchase 500 acres of the Society's land.	- - - -	Explanation called for.
35	H. E. Stokes, Esq. - -	Acting Collector of Tanjore	Holds shares in the North Travancore Land Planting and Agricultural Society, in the Talliar Valley Planting Company, and in the Assei Mûdi Planting Company.	—	

P. P. Hutchins,
Acting Secretary to Government.

EAST INDIA (MYSORE GOLD MINING).

COPY of or EXTRACTS from the CORRESPONDENCE respecting alleged Participation of BRITISH OFFICIALS in MYSORE GOLD MINING TRANSACTIONS, and respecting ALIENATION of STATE DOMAINS in MYSORE.

(Mr. O'Donnell.)

Ordered, by The House of Commons, *to be Printed,*
2 *March* 1883.

[*Price* $3\frac{1}{2}$ *d.*]

Under 3 *oz.*

H.—19. 3. 83.

EAST INDIA (CONTAGIOUS DISEASES ACTS).

RETURN to an Address of the Honourable The House of Commons, dated 11 May 1883;—*for*,

"COPY of, or EXTRACTS from, CORRESPONDENCE between the Government of *India* and the Secretary of State in Council upon the subject of the CONTAGIOUS DISEASES ACTS and their Repeal."

India Office,
7th June 1883.

LOUIS MALLET,
Under Secretary of State for India.

(*Mr. Stansfeld.*)

Ordered, by The House of Commons, *to be Printed,*
8 *June* 1883.

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COPY of, or EXTRACTS from, CORRESPONDENCE between the Government of *India* and the Secretary of State in Council upon the subject of the CONTAGIOUS DISEASES ACTS and their Repeal.

DESPATCH from the Secretary of State to the Government of Bombay, No. 14 (Statistics and Commerce), dated 14th April 1881.

Sir,

WITH reference to a question to the Marquis of Hartington in the House of Commons on the 15th March (1881), and to his reply thereto, on the subject of the re-introduction of the Contagious Diseases Act in the city of Bombay, a copy of which I append, I shall be glad if your Excellency will furnish me with a complete statement of the action of your Government in the matter, and of the reasons which have led to your taking that action.

I have, &c.
(signed) *Kimberley.*

LETTER from the Government of Bombay, No. 16 (General), dated 7th ~~March~~ June 1881.

My Lord Marquis,

WE propose in this letter to furnish, as requested in your Lordship's Despatch, No. 14, Statistics and Commerce, dated 14th April, a complete statement of the action of our Government in regard to the re-introduction of the Contagious Diseases Act in the city of Bombay, and of the reasons which led us to take that action.

2. As the Contagious Diseases Act of 1868 has been enforced in the city of Calcutta from the year 1869 onwards with a success which we desire to emulate in Bombay, we shall very briefly sketch the history of the working of the Act in Bombay for the same period.

3. A committee of Government and municipal officers and citizens appointed after the passing of the Act in 1868, expressed the unanimous opinion that the Act should at once be introduced into Bombay. Correspondence followed with the Government of India, who ruled that, as in Calcutta, half of the expenses should be defrayed from municipal funds. To this the bench of justices at first objected, but at the end of 1869 they sanctioned a contribution of 40,000 rupees for the year 1870. A medical officer was appointed superintendent of the proceedings under the Act, which were carried on at a considerable cost and with moderate success for about two years. The suspension of the Act's operation was caused by difficulties as to funds. The financial affairs of the municipality were in disorder, and the bench of justices withdrew the grant of 30,000 rupees promised for 1871. The Government thereupon first reduced the rate of expenditure, and ultimately informed the municipality that all further contribution having been refused by that body, it had become necessary, in accordance with the previously declared intention of Government, to bring the operations under the Act to a close, and this was accordingly done.

4. The subject was revived in 1876 by a report * from the acting sanitary commissioner, of which a copy is enclosed for your Lordship's information. This report, which contained an alarming description of the prevalence of venereal disease, was communicated to the municipality as dealing with a subject which demanded their earliest and most careful consideration. The municipality

*No. A. 535, dated 28th June 1876.

pality thereupon passed a resolution, "that in the opinion of the Municipal "Corporation there is no objection to the introduction of a Contagious Diseases "Act into Bombay, but the Corporation desire it to be understood by Govern- "ment that they will not be in a position, with their limited means, to supply "any portion of the requisite funds." On this, no further steps were taken at that time.

* Copy enclosed.

5. But in November 1879 Sir Richard Temple recorded a Minute* in which the subject was reviewed. He wrote that the increasing prevalence of contagious disease among some portions of the population of the city of Bombay was attested by every authority, civil or medical, that stringent preventive measures were required to check the injury to the physique and constitution of many of the inhabitants; that remedial measures might be expected to succeed in Bombay, if carried out with tact and judgment, as well as in Calcutta or Madras, and that it might be hoped that the municipality would now be able to act upon its own convictions as expressed in 1877, and undertake half the cost. With the concurrence of the other members of the Government the municipality was addressed to the above effect in January 1880, but no reply having been received up to March, the Government decided† "in consequence of the urgent "and earnest representations made to Government by the leading military and "medical authorities, and the pressing requests preferred by them for action," to organise without further delay the means of resuming active operations under the Act, in the conviction that the municipality, with its usual liberality and enlightenment, would gladly contribute its share of the expenses.

† Resolution No. 739, dated 11th March 1880; copy enclosed.

‡ Copy enclosed.

6. At the same time a letter‡ was addressed to the Government by his Excellency the Rear-Admiral, Commander-in-Chief at Bombay, enclosing a letter from the commander of Her Majesty's ship "Beacon," in which he called attention to the large number of the crew of that vessel who had contracted venereal disease while the ship was in the port of Bombay. In reply, the Rear-Admiral was informed of the measures in progress, and the substance of his letter was communicated to the municipal commissioner.

§ Copy enclosed.

7. In the following month the memorial§ mentioned by Mr. Hopwood in the House of Commons was received by the Government. It was signed by the Lord Bishop of the diocese, and by a large number of influential European and Native residents, and conveyed a protest against the enforcement of the Act in Bombay on the grounds that there is no precedent for the application of the Act to so large a city, that a Royal Commission in England, appointed in 1871, recommended that the registration and examination of prostitutes should be discontinued, that the reduction of contagious disease by the provisions of the Act was doubtful, and that the application of the Act to Bombay would be injurious in two ways, first, by giving a quasi-Governmental sanction to vice, and secondly, in exposing a peculiarly helpless class, the poorer native women, to oppression of a most cruel kind, and in increasing opportunities for corruption among the native police. To this memorial we replied|| that we regarded with respect the representation of memorialists so respectable on a subject of social and moral importance, but that their objections and arguments had been fully considered and met when the Act was passed, and that in applying an Act already in force in Calcutta and Madras, we should adopt measures to protect those concerned from oppression, and to prevent annoyance to respectable persons.

|| Copy of reply enclosed.

8. We accordingly instructed the commissioner of police to be careful not to interfere with or attempt to register women in the position of mistresses of wealthy persons or kept women, and that the persons whom we desired to have brought under inspection by the Act were the common prostitutes who were the principal sources of contagious disease. We may here inform your Lordship that the comparatively small number of women as yet brought on the registers proves that our instructions have been most strictly obeyed; and that our surgeon-general has reported that since the re-introduction of the Act no complaint has been made against any police officer employed in enforcing it, and that from personal inquiries he has assured himself that the women subjected to medical examination express no repugnance or sense of oppression, but on the contrary show a cheerful acquiescence in the measures taken for the eradication of disease.

9. In

9. In order to assist the ordinary police in performing the duties imposed upon them by the rules subsidiary to the Act, we have sanctioned the entertainment of a special establishment of an inspector, four clerks, and 10 constables.

10. The financial difficulty, however, has continued to be the chief obstacle to our proceedings. In August 1880 the municipality resolved by a majority (a considerable minority being in favour of sanctioning the grant of 15,000 rupees towards the expenses of the Lock Hospital) "that the Corporation of "Bombay decline to contribute towards the cost of the working of the Con- "tagious Diseases Act in Bombay, but when the finances of the municipality "admit of it, the Corporation will be prepared to contribute 15,000 rupees per "annum for the mitigation of diseases."

We therefore awaited the application of the municipal commissioner for the payment of the balance of the grant made by our Government towards the expenses of the Bombay police, and took the opportunity of its receipt to remind the municipality of the contribution conditionally offered by them in August for the mitigation of diseases generally. We pointed out to them that the subject then under discussion was the adoption of the special measures for checking contagious disease which we were now organising, and we said that while in the desire to defer as far as possible to the feelings of the Corporation, we would not press them to contribute so much as a full half of the total cost, yet, as the municipal finances were now known to be in a prosperous condition we felt justified in assuming that the Corporation was willing to carry out its engagement, and that we were therefore prepared to accept the promised contribution of 15,000 rupees, and to apply it solely in aid of the expenses of the Lock Hospital. We added that the accounts could be most simply adjusted by diminishing our contribution to the cost of the police by an equivalent sum. The municipality replied by forwarding copy of a resolution in which they approved of the decision of the town council that, "they are unable to recommend the Corporation to sanction such a contribution." We then directed that 15,000 rupees should be withheld in paying the balance of our contribution to the cost of the police, which was thereby reduced from 90,000 rupees to 75,000 rupees. The municipality thereupon addressed a memorial to the Government of India, who replied that, pending any orders which may hereafter be issued on the general question at present under consideration of the working of the Contagious Diseases Act, the Government of India was not prepared to interfere in the proceedings of the Government of Bombay. The Government of India here referred to a Committee then sitting in Calcutta to consider the success of the measures hitherto taken in that city, and in various military cantonments, for the prevention of contagious diseases. The orders of the Government of India on the report of this Committee have not yet been communicated.

11. With regard to the contribution of 90,000 rupees towards the cost of the Bombay police for the payment of which in full the municipality has contended as a right, we beg leave to forward, for your Lordship's information, a copy of the letter* which we addressed to the Government of India in transmitting the above-mentioned memorial of the Corporation, in which we have shown that the regulation of this grant is within the discretion of the Government of Bombay, and have stated the grounds on which we justify the deduction which we have directed on the present occasion.

* No. 172, dated 14th January 1881.

12. We have recently had under review the results obtained in the first six months after the Act was again brought into active operation in Bombay, and have recorded our conclusion that the measures taken have been attended with moderate success, that the expenditure has not been excessive in proportion to the results, and that the Act has been worked in such a manner as to occasion no annoyance to the respectable portion of the community, or to the women who have been brought under its operation. There has not yet been time to admit of any conclusions being drawn as to the benefit accruing to the public health, but there is reasonable ground for belief that the immediate purpose of the Act is being fulfilled by the detection and medical treatment of contagious disease in the lower class of public women which is thereby brought under surveillance, and that, as has resulted in Calcutta, the prevalence of the worst

types of venereal disease may in the course of a few years be very greatly reduced.

13. We trust that with this explanation of our action in this matter, and of the reasons which led us to take that action, your Lordship will now be able to accord entire approval to our proceedings.

We have, &c.
(signed) *James Fergusson.*
L. R. Ashburner.
C. G. Kemball.

ENCLOSURES.

LETTER from the Sanitary Commissioner for the Government of Bombay to the Chief Secretary to Government, General Department, No. A—535, dated 28th June 1876.

Sir,

I HAVE the honour to forward, for the information of Government, the accompanying Report on the prevalence of venereal disease in Bombay, and on the measures which, I think, are necessary to arrest it.

I have, &c.
(signed) *T. G. Hewlett,*
Acting Sanitary Commissioner.

REPORT.

The increasing prevalence of venereal disease has, during the last few years, attracted the earnest attention of medical officers in charge of the various public hospitals in Bombay, and the ravages with which it is slowly, but surely, undermining the health of large numbers of the population are not confined to the poorer inhabitants, but almost every medical man engaged in private practice has the opportunity of witnessing how extensively all classes of the community are becoming tainted with this most loathsome disease, which, in too many instances, and in an increasing ratio, is transmitted to posterity.

The following returns, for which I am indebted to the courtesy of the first physician, J. J. Hospital, and of the surgeon major in charge of the Goculdáss Tejpáll Hospital, will show the number of cases treated in these institutions among the native poor during the years stated, whilst the subsequent return with which I have been favoured by the surgeon major in charge of the European General Hospital shows to what extent the disease has prevailed among Europeans :—

Return showing the Number of Venereal Cases treated amongst In and Out-door Patients at the J. J. Hospital from 1865 to 1875.

	1865.			1866.			1867.			1868.			1869.			1870.			1871, for Three Months, January to March.			1871-72.			1872-73.			1873-74.			1874-75.		
	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.
Syphilis, Primary -	156	668	824	254	820	1,074	229	848	1,077	234	554	788	236	733	969	151	500	651	28	151	179	80	300	380	122	835	957	110	1,010	1,120	221	940	1,161
Syphilis, Secondary -	–	304	304	–	395	395	–	280	280	–	284	284	–	400	400	162	359	521	39	130	169	193	299	492	146	500	646	208	616	824	234	626	860
Gonorrhœa - -	11	586	597	25	798	823	14	816	830	21	924	945	18	766	784	37	579	616	10	171	181	28	880	908	35	871	906	64	1,008	1,072	63	801	864
Phimosis - - -	16	–	16	7	–	7	3	–	3	8	–	8	12	–	12	25	47	72	2	90	92	10	81	91	11	53	64	10	14	24	22	15	37
Bubo - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	32	238	270	2	81	83	33	229	262	25	259	284	31	254	285	50	244	294
Stricture of Urethra -	20	–	20	14	–	14	14	–	14	12	–	12	20	–	20	28	31	59	7	12	19	21	3	24	18	19	37	42	42	84	29	27	56
Gleet - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	27	27	–	–	–	–	–	–	–	9	9	1	49	50	2	58	60
Total - - -	203	1,558	1,761	300	2,013	2,313	260	1,944	2,204	275	1,762	2,037	286	1,899	2,185	435	1,781	2,216	88	635	723	365	1,792	2,157	357	2,546	2,903	466	2,993	3,459	621	2,711	3,332
Syphilis, Primary -	79	103	182	79	62	141	92	33	125	67	46	113	70	43	113	28	27	55	2	6	8	5	3	8	22	32	54	39	74	113	66	113	179
Syphilis, Secondary -	–	46	46	–	82	82	–	6	6	–	10	10	–	60	60	47	41	88	15	12	27	31	65	96	16	58	74	34	79	113	71	114	185
Bubo - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4	4	1	–	1	4	–	4	4	4	8
Hereditary Syphilis -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	10	–	31	31	–	37	37	1	58	59
Total - - -	79	149	228	79	144	223	92	39	131	67	56	123	70	103	173	75	68	143	17	18	35	36	82	118	39	121	160	77	190	267	142	289	431
Number treated during the Year -	282	1,707	1,989	379	2,157	2,536	352	1,983	2,335	342	1,818	2,160	354	2,002	2,356	510	1,849	2,359	105	643	748	401	1,074	2,275	396	2,677	3,073	543	3,183	3,726	763	3,000	3,763

RETURN showing the Number of Venereal Cases treated among the In and Out Patients since the opening of the Goculdáss Tejpáll Hospital.

Bombay, 26 June 1876.

	1874–75 (for Six Months).			1875–76.		
	In-door.	Out-door.	TOTAL.	In-door.	Out-door.	TOTAL.
Males:						
Syphilis, Primary - - -	54	143	197	150	144	294
Syphilis, Consecutive - - -	67	100	167	202	121	323
Gonorrhœa - - - - -	13	169	182	32	207	239
Gonorrhœal Rheumatism - -	3	3	6	–	3	3
Phimosis - - - - - -	4	7	11	8	5	13
Bubo - - - - - -	–	18	18	–	39	39
Stricture of Urethra - - -	7	3	10	16	3	19
Gleet - - - - - -	–	8	8	1	6	7
TOTAL - - -	148	451	599	409	528	937
Females and Children:						
Syphilis, Primary - - -	31	6	37	42	83	125
Syphilis, Consecutive - - -	38	18	56	59	94	153
Bubo - - - - - -	–	–	–	–	2	2
Gonorrhœa - - - -	5	8	13	4	19	23
Hereditary Syphilis - - -	–	2	2	–	7	7
Gleet - - - - - -	–	2	2	–	–	–
TOTAL - - -	74	36	110	105	205	310
Number treated during the Year -	222	487	709	514	733	1,247

From the above it will be seen that during 1874–75, 4,472 persons were treated for venereal disease at the two native hospitals in Bombay, 1,574 of whom were suffering from primary syphilis, and 1,268 from its secondary effects, of whom 216 and 241 respectively were women; but the above figures relate to a period when the Goculdáss and Tejpáll Hospital had only been opened for six months, and the numbers would have been considerably augmented if the returns for the J. J. Hospital for the year 1875–76 had been received, as at the Goculdáss Tejpáll Hospital alone during that year 1,247 persons were treated. It is, therefore, probable that the annual number of patients treated will have amounted to nearly 5,000.

These

These figures, I think, prove that the disease has assumed proportions which are becoming matters of grave anxiety to those entrusted with the superintendence of the public health. Nor are the returns among the European community more encouraging as will be seen from the following table, where the terrible increase shown under the consecutive form of syphilis is coincident with a largely augmented number of cases of primary syphilis:—

RETURN showing the Number of Venereal Cases Treated among both In and Out Patients at the European General Hospital since 1865.

Bombay, 8 June 1876.

Years.	Males.								Females and Children.					Grand Total, or Number Treated during the Year.
	Syphilis, Primary.	Syphilis, Consecutive.	Gonorrhœa.	Phymosis.	Bubo.	Stricture of Urethra.	Gleet.	Total.	Syphilis, Primary.	Syphilis, Consecutive.	Bubo.	Hereditary Syphilis.	Total.	
1865 - -	48	59	14	8	20	22	–	171	–	4	–	–	4	175
1866 - -	55	62	4	7	11	19	–	158	1	2	–	–	3	161
1867 - -	46	73	8	4	25	11	–	167	–	1	–	–	1	168
1868 - -	65	101	14	5	36	32	–	253	1	1	–	1	3	256
1869 - -	36	86	22	6	19	20	–	189	2	6	–	–	8	197
1870 - -	55	58	29	2	20	26	1	191	2	8	–	–	10	201
1871 - -	39	72	38	3	26	39	2	219	2	1	5	–	8	227
1872 - -	28	31	21	3	13	9	1	106	3	1	–	–	4	110
1873 - -	30	54	26	1	13	11	1	136	2	10	–	–	12	148
1874 - -	32	49	36	1	11	8	1	138	3	10	–	–	13	151
1875 - -	67	144	74	2	14	17	1	319	2	15	–	–	17	336

During the time I was in charge of the Goculdáss Tejpáll Hospital, I was much impressed, not only with the rarity of being able to find a patient who had not suffered from venereal disease, but with the extreme virulence and malignity of syphilis in its various forms now obtaining in Bombay. I therefore deem it my duty to bring the subject especially to the notice of Government, in the hope that the Municipal Corporation of Bombay may be induced to provide funds for again putting into force the provisions of the Contagious Diseases Act, which, it will be remembered, after being in operation from May 1870 to March 1872, was discontinued on account of the bench of justices refusing any longer to supply funds.

If, recognising the danger to which the present and future population of the city is liable from the present neglect of any measures calculated to arrest the ravages of this loathsome disease, the Corporation agrees to provide funds for the re-establishment of the Act, it is extremely desirable that the greatest care should be taken at the outset to ensure its being worked on the most economical way possible, consistently, of course, with efficiency.

I have consulted both the municipal commissioner and the health officer on the subject, and they agree with me in thinking that the Act should be worked under the immediate orders of the health officer. Another principle on which we are agreed is, that the preventive agency, that is, the men employed to visit the prostitutes' houses, must consist of Europeans, and on no account of Natives, otherwise it would be impossible to detect cases of bribery and corruption.

Although, perhaps, such a course hardly falls within the strict limits of my duty, yet as the experience gained during the time I was in charge of the preventive agency of the Act has naturally made me conversant with the details of working it, Dr. Weir has asked me to draw up a brief sketch as to the mode in which, in my opinion, the Act might be efficiently and economically worked.

I should propose to divide the town into three registration areas, in each of which a temporary hospital, built of *cudjans* (bamboo or palm-leaf mats), might be erected. At one end of this hospital a separate room could be made to be used as an examination office. Such hospital staff should consist of a compounder, an *áyáh*, a cook, a ward-boy, a *dhobi* (washerman), and a sweeper. In each Registration area a European Inspector should be attached, whose duty it should be to report all brothels and prostitutes living in the Registration area to the health officer for entry in the general Register, where each woman would receive a number which she would retain until she left Bombay or ceased to be a common prostitute. The European Inspector would order the prostitutes to appear once a week at the examination office of the area in which she resided, when, if found diseased, they would be detained. He would also apply to the magistrate for a

summons against women who failed to attend at the examination offices, or who broke the provisions of the Act, and would prosecute them afterwards.

The Registration areas would be arranged to suit as much as possible the convenience of prostitutes, and the hospitals would be as central as circumstances would admit.

The rules which Government are empowered to make under section 11 of the Act, and which were accordingly made when the Act was formerly in operation, would require, in my opinion, modification, but this can easily be done if opportunity arises; but I would strongly advise that, in the first instance at all events, the Act should only be made to apply to common prostitutes, and that those women only who earn a livelihood by open prostitution be brought under its operation.

As regards the cost, it must be remembered that although the preventive establishment could never be reduced, the charges as regards the maintenance of the hospitals would diminish until the standard amount of disease was arrived at; and that, therefore, in the commencement the cost for diets would be much larger than it would be after two or three years. I think at the outset that it would not be safe to estimate for less than one hundred diseased women, for whom by the terms of the Act there would have to be provided gratis medical treatment, lodging, clothing, and food. The following is a rough estimate of what the cost of working the Act would be:—

		Rs.	
Preventive Establishment.	1 European Inspector - - - -	200	
	2 European Inspectors, at 175 rupees each -	350	
	1 Clerk in Health Office - - - -	25	
	3 Peons, at 9 rupees each - - - -	27	
		602 × 12 =	7,224
Examination Office Hospital.	3 Medical Inspectors, at 200 rupees each -	600	
	3 Compounders, at 15 rupees each - -	45	
	3 *Ayáhs*, at 12 rupees each - - -	36	
	3 Ward-boys, at 10 rupees each - - -	30	
	3 Cooks, at 10 rupees each - - -	30	
	3 *Dhobis* (washermen), at 12 rupees each -	36	
	3 Sweepers, at 10 rupees each - - -	30	
	Diets, say 100 patients - - - -	800	
		1,607 × 12 =	19,284
			26,508
Medicine and Clothing, say - - - - - -			3,600
			30,108

say, 30,000 rupees during the year.

This amount cannot be considered excessive whilst it is remembered that in the year 1870 the Act was worked at an annual cost of 80,000 rupees, and in 1871 the expenditure was fixed at the rate of 60,000 rupees a-year.

In the above calculation I have not estimated the cost of the erection of the hospitals, the purchase of furniture, fittings, &c., which, until the normal amount of disease is known, I should recommend should be of the cheapest materials, such as native *charpoys* (four-legged cots) for beds, as, in my opinion, it would be folly to expend a large sum of money in purchasing expensive articles until it were known what the normal number of constantly sick was. When this was arrived at, a permanent Lock Hospital might be provided.

(signed) *T. G. Hewlett*,
Acting Sanitary Commissioner.

Sanitary Commissioner's Office,
Bombay, 28 June 1876.

RESOLUTION of Government, No. 739, dated 11th March 1880, General Department.

HIS Excellency the Governor in Council is of opinion that no further delay should be permitted to occur in bringing again into active operation in the city of Bombay the provisions of Act XIV. of 1868, which with the sanction of the Government of India were applied to that city from and after 1st May 1870, but have not been enforced since 1872. His Excellency in Council accordingly resolves that the operation shall recommence in Bombay from the beginning of the coming official year, that is, from 1st April 1880.

2. Material

2. Material public benefit was derived from the working of the Act during the comparately brief period in which its provisions were strictly carried out, and it has always been a source of regret to his Excellency the Governor in Council that owing to purely financial considerations it was found necessary temporarily to suspend the operation of the Act, and to interrupt its steady and continuous working, Now, however, in consequence of the urgent and earnest representations made to Government by the leading military and medical authorities, and the pressing requests preferred by them for action to grapple with and check a rapidly growing evil, his Excellency in Council feels that he cannot any longer defer taking prompt measures to deal with so important a subject. He has therefore, after full and careful consideration, determined to prepare afresh a scheme for the renewed effectual and economical working of the law, and to give again effect to the law from 1st April 1880.

3. His Excellency the Governor in Council is convinced that the Town Council and Municipal Corporation of Bombay will, with the enlightened and judicious enterprise which has for years past characterised their proceedings and administration, gladly contribute their share of the expenses attendant upon the carrying out of the provisions of Act XIV. of 1868, afford all the assistance within their power, and cheerfully render all required aid in giving effect to the humane intentions of Government. The financial adjustment of the charges connected with the working of the law can hereafter be finally settled. It appears to his Excellency in Council inexpedient and undesirable to defer, pending the determination of this question, which, after all, is but of secondary importance, the initiation of measures which have already been too long delayed, and which may justly be held to be most urgently and immediately required.

4. The attention of the Municipal Commissioner should be invited to the letter of Government, No. 133 of 15th January 1880, to his address, and he should be requested to favour Government at the earliest possible date with the reply of the Town Council and Municipal Corporation to the proposals of Government regarding the payment by the Municipality of a moiety of the annual expenditure which the renewed operation of the Contagious Diseases Act will involve. His Excellency in Council entertains no doubt but those proposals will meet with the cordial approval and assent of the members of the Council and Corporation, and will accord with the prevailing tenour of an enlightened public opinion.

5. The Surgeon General, Indian Medical Department, should be requested to prepare and submit, at his earliest convenience, his proposals for the establishment to be employed, and regarding the various measures to be adopted in accordance with the provisions of the Act. His particular attention should be invited to Sections 5, 6, 10, 11, 12, 13, 14, 15, 17, 19, 20, 21, 22 and 26 of the Act. He should report whether in his opinion the rules already passed by Government will suffice, or whether any modifications of them appear to him to be desirable. In submitting his recommendations, Dr. Hunter should bear in mind the remarks contained in paragraphs 8—10 of this Government's letter, No. 133 of the 15th January last, of which a copy was forwarded to him.

6. But for the guidance of the Surgeon General, his Excellency the Governor in Council desires that the following requirements be kept in view, namely:—

1st. The establishing of a temporary hospital, which can be arranged by renting a native house in a suitable situation. One of the medical officers in Bombay can act as house surgeon. A matron with a small ministerial establishment should be entertained.

2nd. Three medical inspecting officers to be employed at selected stations, of whom one would be European, one Hindu and one Pársi; they should be practising medical men who would perform this work in addition to their other duties.

3rd. The searching for or proceeding against unregistered women, a duty which might be performed by a special establishment under the health officer, but which can be better done by the police, to whom it more properly pertains.

7. His Excellency the Governor in Council is satisfied that all authorities concerned will work this Act in a manner that shall be felt as considerate and humane by those who come under the Act, so that indirect or passive opposition may be disarmed, and that the sanitary objects in view may be attained without trouble.

(signed) *John Nugent,*
Acting Secretary to Government.

LETTER from the Secretary to His Excellency Rear Admiral *William Gore Jones*, C.B., Naval Commander-in-Chief, to the Government of Bombay, dated Bombay, 9th March 1880.

Sir,

I HAVE the honour, by direction of his Excellency the Rear Admiral Commander-in-Chief, to forward to you a copy of a letter which he has received from Commander Chas. S. P. Woodruffe, of Her Majesty's ship "Beacon," enclosing one from Dr. Hamilton, surgeon of that ship, reporting the very large proportion of the crew who have con-

tracted venereal disease while that vessel has been at the Port of Bombay, and I am to request you will bring this matter to the notice of his Excellency the Governor in Council, and point out that as Bombay is the head quarters of Her Majesty's ships stationed in the East Indies, the remedying of this evil is a matter of most vital importance in maintaining the ships and crews under the Admiral's command in a state efficient for service.

I have, &c.
(signed) *Francis Carter*,
Secretary to Commander-in-Chief.

Her Majesty's Ship, "Beacon," Bombay,
Sir, 8 March 1880.

I HAVE the honour to forward for your consideration a letter from Surgeon Chas. W. Hamilton of this ship on the above subject. For my part I consider that it would be a great benefit to the service if a system of police supervision were established in Bombay.

At present the loss of the services of the men affected is much felt in refitting ship.

I have, &c.
(signed) *Chas. S. P. Woodruffe*,
Commander.

To Rear Admiral Wm. Gore Jones, C.B.,
Commander-in-Chief.

Her Majesty's Ship, "Beacon," Bombay,
Sir, 8 March 1880.

I BEG to bring to your notice the number of cases of venereal disease which has occurred to the ship's company during the general leave given at Bombay. I would suggest that the matter should be brought to the notice of the Naval Commander-in Chief, who, I believe, would have the matter represented to the Bombay Government in order that the Contagious Diseases Act might be put in force at this great seaport.

Out of a number of 40 men on leave last week, eight are now on the sick list, some of them seriously affected, of whom some, I fear, will be permanently affected.

I have, &c.
(signed) *Chas. W. Hamilton*,
Surgeon, Her Majesty's Ship, "Beacon."

To Commander C. W. S. P. Woodruffe,
Her Majesty's Ship, "Beacon."

MEMORIAL of the Lord Bishop of Bombay and other Inhabitants of that City, dated 30th March 1880.

To the Honourable the Governor and President in Council, Bombay.

The humble Memorial of the undersigned Inhabitants of Bombay respectfully showeth:

THAT the undersigned Memorialists have learnt with great concern that Government propose to re-introduce Act XIV. of 1868, the Indian Contagious Diseases Act, into the city of Bombay.

That the undersigned most respectfully approach Government with the earnest request that such proposal may not be carried into effect.

The grounds on which the undersigned Memorialists submit this petition are as follows:

1st. There is no English precedent for the application of the Contagious Diseases Act to the general population of a large city like Bombay, and it appears to the undersigned to be unwise for the Indian Government to press so doubtful a measure beyond the point to which the English Legislature has at any time ventured to carry it. The Contagious Diseases Act is not tolerated in Glasgow, Dublin, Edinburgh, Liverpool, Bristol, or Newcastle. The undersigned respectfully appeal against it being forced upon Bombay, a city more populous than any of these.

2nd. Even as regards the limited operation of the Act in England, the Royal Commission appointed in 1871, three years subsequent to the passing of the Indian Contagious

Contagious Diseases Act, after sitting for five months and examining 84 witnesses, recommended that the registration and periodical examination of prostitutes should be discontinued. The proposed re-introduction into Bombay of an Act of which these provisions form essential features is therefore doubly retrograde.

3rd. While it must be admitted by all that such legislation is attended with danger, and is open to serious objection from various points of view, the single benefit, the diminution of disease, for the sake of which all its dangers are incurred, is a subject of doubt amongst the highest authorities. In support of this statement the undersigned would quote the opinion of Professor Huxley, a peculiarly competent judge of scientific evidence. Professor Huxley, who was a member of the Royal Commission of 1871, proposed after the inquiry to insert a paragraph in the report declaring that the scientific evidence had utterly failed to show that such legislation had anywhere benefited public health. This proposal was only lost by a majority of one in a commission containing several official defenders of the Acts now in existence.

The above objections are grounded upon indisputable facts, and are in themselves sufficient, in the opinion of the undersigned, to justify the strongest appeal against the introduction of such regulations into Bombay; but, in addition to the above, the undersigned firmly believe:

4th. That the application of the Indian Contagious Diseases Act to a city like Bombay would be most dangerous and injurious in two vital particulars:—

(*a.*) In giving a quasi-Governmental sanction to vice; in confusing the conscience, especially of the young of the city, and consequently in demoralizing, depraving, and degrading the moral sense of the community. The undersigned believe that experience shows such results to be produced wherever State regulation of vice prevails; but as regards Bombay, they would ask the attention of Government to the explicit declaration of the Health Officer of Bombay, at page 18 of his Report, dated 20th December 1876. Dr. Weir makes the following statement as an argument in favour of the Act:—"To the women themselves "the Act was of the greatest benefit, not only physically but professionally. "The registration ticket was equivalent to a clean bill of health and a certificate "of competency." Your Memorialists consider that the facts acknowledged in this painful avowal are of themselves sufficient to warrant their making the strongest possible effort to save the city from the effects of such disastrous legislation.

It is to be noted that the Indian Contagious Diseases Act contains one peculiarly objectionable feature from which the English Acts are free, inasmuch as it deals with the keeping of a brothel as a recognised "business."

(*b.*) The operation of the Act would also, in the opinion of your Memorialists, be dangerous and injurious in exposing a peculiarly helpless class, the poorer native women, to oppression of the most cruel kind, and in increasing opportunities for corruption among the native police. Recent occurrences in Poona have shown how very real this danger is, especially when it is remembered that for every instance that comes to light it is highly probable, from the nature of the case, that many instances actually occur.

While abstaining from making reference to some of the most enlightened of living English statesmen who are opponents of the Contagious Diseases legislation, the undersigned would mention as having opposed it the late John Stuart Mill and the late Rev. F. D. Maurice, so eminent for his philanthropic labours. Professor Maurice formerly advocated such legislation, but after fully investigating the subject as a member of the Royal Commission of 1871, he became an opponent of the provisions which are the chief features of the Act now proposed to be applied to Bombay.

The undersigned Memorialists therefore urge that, while there is no objection to public funds being expended in the support of voluntary hospitals for the relief of human suffering of all kinds, general and special, it is not expedient to devote public money to the working of an un-English system of State organisation of vice, so doubtfully productive of physical benefit, so certainly injurious to public morals, and so fraught with danger to the liberty and the good name of many helpless persons.

And your Memorialists, as in duty bound, will ever pray.

(signed) *L. G. Bombay,*
Manguldáss Nathubhoy,
R. Jeffrey,
Minister of the Free Scottish Church, Bombay.
D. Macpherson,
Senior Chaplain of the Church of Scotland.
Vishvanáth Náráyan Mandlik,
and 65 others.

REPLY to the foregoing Memorial.

(No. 1314 of 1880.)

To the Lord Bishop and other Gentlemen who have signed the Memorial against the re-introduction into the City of Bombay of Act XIV. of 1868.

General Department, Bombay Castle,
6 May 1880.

My Lord and Gentlemen,

I HAVE had the honour to place before His Excellency the Right Honourable the Governor in Council your memorial, dated the 30th March last, praying under the circumstances stated that the proposal to re-introduce Act XIV. of 1868, the Indian Contagious Diseases Act, into the City of Bombay, may not be carried into effect.

2. In reply, I am directed to inform you that the Government regard with respect the representation of memorialists so respectable on a subject of social and moral importance, but that the objections which have now been raised to the introduction of the Contagious Diseases Act, and the arguments urged in support of those objections, were fully considered and replied to when the Act was passed in 1868, and that His Excellency in Council deems it his duty to extend to Bombay the benefits of an Act which has for many years been in force in Calcutta and Madras.

3. I am to add that the Government will adopt such measures as will protect individuals from oppression, and prevent annoyance being caused to respectable persons.

I have, &c.
(signed) *John Nugent*,
Acting Secretary to Government.

LETTER from the Government of Bombay to the Government of India, No. 172, dated 14th January 1881.

Sir,

I AM directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying memorial from the Chairman and Members of the Municipal Corporation of Bombay, and in so doing to submit the following remarks :—

2. The memorialists, it will be observed, proceed on the assumption that Government are bound to pay annually to the Municipality a certain fixed sum as a contribution towards the maintenance of the police, and refer to this payment as being a definite specific liability, declaring that Government are "liable for the amount of the contri-"bution," and that that contribution "is monies due to the Municipality for special services "rendered to the State." The history of the past 10 years, however, sufficiently proves the fallaciousness of this argument. It is certain that the grant by Government is perfectly voluntary. This Government have always held and clearly asserted that the payment of any sum by them to aid in defraying the cost of the Bombay City Police was entirely optional on their part; that it was within their discretion to make or to withhold, wholly or in part, such payment; and that in determining in any given year whether they would allow the contribution they must be guided by general financial circumstances for the time being. The Municipality have neither a legislative nor a prescriptive title to the grant.

3. No contribution was granted to the Municipality during the years 1871–72, 1872–73, 1873–74, and 1874–75. A grant of 90,000 rupees was made in 1875–76, but subsequently the Municipality were informed that there was no prospect of the contribution being continued after that year. In August 1874 the Municipality appealed to the Government of India against the action of this Government in stopping the payment of the grant, but in reply were informed in a letter from the Government of India, No. 487, dated 22nd January 1875, that "the withdrawal of the contribution was "within the discretion of the Government of Bombay in the administration of its Pro-"vincial Revenues, and the Governor General in Council accordingly sees no sufficient "ground for interfering with the orders of the Government of Bombay in this matter." At the same time the Government of India informed this Government that they were "not convinced that it is necessary or right for the Government of Bombay to dis-"continue altogether the contribution formerly made to the Corporation," and hoped that "an opportunity may be taken of reconsidering the subject." The improvement in the condition of the Provincial finances which subsequently occurred rendered it possible to continue the contribution in 1876–77, and it has been paid annually since that year. His Excellency the Governor in Council would however point out that it was distinctly admitted by the Government of India in 1875 that it was discretional with this Govern-

ment

ment to grant or to withhold the annual payment, and the discretion which this Government then possessed they still enjoy. It was, I am also to add, clearly understood when the decentralization scheme was introduced that Provincial Revenues were at the sole disposal of the Provincial Governments, and this Government therefore are only acting within their power when they withhold wholly or in part payment of the contribution in question. They do not now intend to "discontinue altogether the contribution." All that they do propose to do is to reduce it by a sum which, in the opinion of His Excellency the Governor in Council, constitutes the share of the cost of the working of the Contagious Diseases Act in the city of Bombay which the Municipality may fairly and reasonably be required to bear. The sum which has been reduced for the current year is that which Government undertook to accept upon terms stated by them in the hope of effecting a compromise, although that sum was less than the proportion which they had previously deemed fair. To that demand His Excellency the Governor in Council has adhered for the present year, notwithstanding that the Corporation declined to accept the proposal made to them by Government in its modified and conciliatory form.

4. This Government cannot afford to expend from the general revenues of the entire Presidency on one small portion alone of it the large sum which is needed to defray the expenses of a measure of which the immediate results are likely to benefit the population of that part only. The expenditure, even with the strictest economy, is far heavier than was originally anticipated, because the practical experience acquired in a few months has shown that the evil which it is desired to remedy is much more widely spread than was at first believed to be the case. Government and the majority of the members of the Corporation differ in the opinion as to the policy and usefulness of the introduction of the Contagious Diseases Act. Its utility has however already been amply established. The number of prostitutes ascertained to be diseased sufficiently shows the necessity for the adoption of measures to prevent the unchecked spread of maladies most injurious in their effects. In an important matter of this nature Government consider that they are bound to act upon their convictions and to do all that lies in their power to preserve the health of their subjects. The contribution of eight lakhs which the Bombay Government were recently required to make from their Provincial Revenues in aid of the Imperial finances has materially crippled their resources and made it compulsory on them to husband with the utmost care and economy their remaining funds. They have been forced accordingly to invite the Municipality to bear a portion of the cost of the working in Bombay of an eminently beneficial measure, being themselves unable without a certain injustice to the rest of the Presidency to defray the entire charge. The Corporation has by the vote of a majority of the Members refused to make any grant for the purpose although the Muuicipal finances are in so prosperous a condition as to permit of a contribution being given without any difficulty. Under these circumstances it appears to His Excellency in Council that he is fully justified in reducing the grant towards the maintenance of the Police, and in devoting the sum so deducted from the grant to meeting in part the cost of the Lock Hospital.

5. With reference to the second point urged in the memorial it is only necessary to add that Government are under no legal or legislative liability to contribute 90,000 rupees, or any other sum, towards the Police expenses. If instead of paying 90,000 rupees to the Municipality for this purpose Government only repay 75,000 rupees, or 60,000 rupees, or any other amount, they have a perfect right to devote to any purpose they may desire the difference between the amount of the reduced grant and the grant as of late years of 90,000 rupees, and no provision of any law fetters their free action in this respect.

6. The contribution towards the maintenance of the Police is not, I am in conclusion to state, the only payment made by Government to the Municipality. On account of house, police, and lighting rates on Government buildings the Municipality receive nearly 52,000 rupees per annum from Government, whilst for water Government paid in 1879-80 over 23,000 rupees to the Municipality. The revenue derived by the Municipality from tobacco duty licenses amounted in 1879 to more than 165,000 rupees, and Government pay annually to the Municipality a fixed sum of 143,750 rupees, on account of compensation for the Abkári license fees, which under the former system were credited to the Municipality, but under the new system are now paid to Government.

I have, &c.
(signed) *John Nugent*,
Acting Secretary to Government.

Prevention of Contagious Diseases in the City of Bombay.

Minute by the Governor of Bombay, dated 28th November 1879.

The increasing prevalence of what is technically termed the contagious disease among some portions of the population of the city of Bombay is attested by every authority, whether civil or medical, whom I have consulted on the subject. They are all agreed that the injury which this dire complaint is inflicting on the physique and the constitution of many of the inhabitants urgently requires stringent preventive measures being taken to check it. Such prevention can be undertaken only through the agency of the Municipality. Within the last two years there have been so many demands on the Municipality that I have hesitated to trouble them on this subject. But the time seems now to be favourable for resuscitating the question; and several distressing examples having forced themselves on my notice indicating the gradual growth of the evil, I make no apology for soliciting the consideration of my honourable colleagues to the matter, with a view to inducing the Municipal Corporation to co-operate with us in doing what is necessary in the case.

I would remind my honourable colleagues that Act XIV. of 1868, an Act for the prevention of certain contagious diseases, has been for some years in force in the cities of Calcutta and Madras, with much benefit to the public health in both those cities; and there can be no reason, therefore, that its re-introduction into Bombay should not, if carried out with tact and judgment, be equally successful. Considering that in no other respect is Bombay surpassed by any city in India, I cannot believe that in this important respect it will remain behind the other two Presidency towns.

The Town Council of Bombay, indeed, so long ago as April 1877, acknowledged the necessity of the Act being again introduced into the town; and this was concurred in by the Municipal Corporation. The inability on the part of the Corporation at that time, however, to supply any portion of the requisite funds caused the measure to be postponed. We may hope, however, that the Municipality will now see its way to carrying into effect its own convictions as expressed in 1877; and will aid Government in arresting the spread of a poison which is destroying the health of so many of the inhabitants of the city.

Under these circumstances I am anxious that Act XIV. of 1868 should be re-introduced into the city of Bombay without delay.

In order to avoid any misunderstanding as to the class of persons to whom the Act is intended to apply, I will quote Section 4, which states that—

> "In any place to which this Act applies, no woman shall carry on the business of a common prostitute, and no person shall carry on the business of a brothel-keeper without being registered under this Act at such place, and without having in her or his possession such evidence of registration as hereinafter provided.
>
> "Any woman carrying on the business of a common prostitute and any person carrying on the business of a brothel-keeper without having been registered as aforesaid, or without having in her or his possession such evidence as aforesaid, shall, on conviction before a magistrate, be punished with imprisonment for a term which may extend to one month, or with fine not exceeding one hundred rupees, or with both."

Next to be considered are the way in which the Act should be introduced, and the cost of introduction.

I agree generally, respecting the above points, in the suggestions contained in the report of April 1877 by the Select Committee of the Town Council appointed to consider the subject of the introduction of the Act into the city of Bombay.

I am of opinion that there should be two departments—(*a*) an Inspecting or Preventive Agency; (*b*) a Curative Agency, consisting of a Hospital Department, the latter comprising three Examination Offices and a Central Lock Hospital. The former agency to be placed under the Commissioner of Police, and the latter agency under the Health Officer.

The annual expenditure, it is estimated, would amount to about 36,972 rupees, exclusive of 7,000 rupees for furnishing the Central Lock Hospital and the three Examination Offices. The present Act does not authorize the levying of any fees for the registration of prostitutes, and the Government of India have declared their objection on principle to the levy of such fees. Under these circumstances it will, I fear, be impossible to make the Act self-supporting. But I think we may say that Government will be prepared to pay half the expenditure, on the understanding that the remaining half will be defrayed by the Municipality.

The success of the measure will depend so much on the good sense, discretion, and judgment of the Medical Officer appointed to the charge of the Lock Hospital, that we may doubt whether the salary proposed (150 rupees), or the class of officer suggested

(apothecary)

(apothecary) will be adequate. In order to secure the services of an efficient man, the pay should be increased to 250 rupees per mensem.

If my honourable colleagues shall concur, I propose to address the Municipality in the above sense, trusting to their humanity and public spirit to introduce, with as little delay as possible, a measure in which the health, happiness, and welfare of a portion of the community are so intimately bound up.

(signed) *Richard Temple.*

LETTER from the Government of Bombay, No. 17 (General), dated 30th June 1881.

My Lord Marquis,

WE have the honour to transmit to your Lordship a memorial* to your address from the municipal corporation of the City of Bombay, in which the memorialists appeal against the action of our Government in compulsorily diverting a sum of 15,000 rupees, stated to be due to the memorialists from Government, and employing it as a contribution towards the expenses of working the Contagious Diseases Act.

*Collection No. 1.

2. We have in a recent Despatch† placed before your Lordship all the information necessary to enable you to deal with this memorial, and we need only further enclose, with a view to the more accurate appreciation of all the facts, some additional papers‡ bearing on statements made in the 3rd paragraph of the memorial which are either incorrect or incomplete. It will be seen that it was not a conviction of the failure of the Act which caused our Government to suspend its operation in 1872, but the withdrawal of the municipal contribution. And the memorialists have omitted to mention that in April 1877 the municipality, while stating their inability to contribute to the cost of working the Act, expressed their opinion that there was no objection to the introduction of a Contagious Diseases Act into Bombay.

†No. 16, of 7th June 1881.

‡No. 1267, 18 March 1872. Letter No. 2633, 3 May 1877, from Municipal Commissioner.

3. The facts as to the contribution of our Government towards the cost of the police of Bombay have been fully stated in our Secretary's letter, No. 172, of 14th January 1881, a copy of which accompanied our Despatch of 7th June, and on this subject we have nothing to add to the information now before your Lordship.

We have, &c.

(signed) *James Fergusson.*
L. R. Ashburner.
E. W. Ravenscroft.

ENCLOSURE.

MEMORIAL from the Municipal Corporation of the City of Bombay, addressed to the Right Honourable the Secretary of State for India in Council, dated 8th June 1881, with Appendices.

The humble MEMORIAL of the Municipal Corporation of the City of Bombay, incorporated under Bombay Acts III. of 1872 and IV. of 1878,

Respectfully showeth,

1. THAT your Memorialists beg to appeal to your Lordship in Council against the action of the Government of Bombay in compulsorily diverting a sum of 15,000 rupees due to them from the said Government, and employing it as a contribution towards the working of the Contagious Diseases Act in Bombay in contravention of express resolutions passed by your Memorialists in that behalf.

2. That your Memorialists do not on this occasion propose to discuss the policy or utility of applying the Contagious Diseases Act to a city like Bombay, with its varied elements and diversified populations. But they feel constrained

to urge your Lordship in Council to reverse the arbitrary measure adopted by the Bombay Government in the above respect, as being an illegal interference with the responsible control of the Municipal Fund entrusted to their jealous charge by various sections of their incorporating Act, and an impolitic violation of the integrity and independence of their free municipal constitution.

3. That the circumstances under which the said 15,000 rupees were forcibly levied from your Memorialists, may be briefly described as follows:—The Contagious Diseases Act (XIV. of 1868) was first introduced and applied in Bombay in the month of May 1870; and, after being worked till March 1872, the conviction of its failure determined Government to relieve this city from its operation. In April 1877 a reference was made by Government on the subject to this corporation in view of its re-introduction, when this body took occasion distinctly to inform Government that they were not in a position to supply any portion of the requisite funds for carrying out its provisions. The subject was then allowed to drop, at least so far as this corporation was concerned, till in 1880 Government addressed a letter, No. 133, dated 15th January 1808 (Appendix I.), informing the corporation of its resolution to re-introduce the Act, and asking it to contribute a moiety of the expenses of its working. In deference to the strong opinion expressed by Government as to the necessity of introducing the Act, and the philanthropic considerations to which it appealed, the subject was carefully considered at several meetings of the corporation. Two propositions were moved before it, the first being as follows:—

"That the Corporation of Bombay decline to contribute towards the cost of the working of the Contagious Diseases Act in Bombay; but when the finances of the Municipality admit of it, the Corporation will be prepared to contribute 15,000 rupees per annum for the mitigation of diseases, in addition to the charges already incurred for the maintenance of the Gokuldas Tejpal and police hospitals."

The second was moved as an amendment to the preceding, and was as follows:—

"That from the 1st September next the Corporation sanction a yearly grant of 15,000 rupees towards the expense of the Lock Hospital which is about to be established in this city by Government under Act XIV. of 1868."

After a lengthy discussion, the amendment was rejected, and the original proposition was passed by a majority of 30 over 8 votes. This resolution was duly communicated to Government. Notwithstanding the decision thus arrived at by the Corporation, Government addressed letter No. 3137, dated 16th October 1880 (Appendix II.), to the Municipal Commissioner, putting an entirely incorrect construction upon the resolution of the Corporation, at variance alike with its clear wording as well as the distinct explanations given throughout the proceedings at which it was passed as to its scope and object. Your Memorialists do not for a moment believe that Government deliberately misinterpreted the resolution, with the view of covering the arbitrary measure which was in contemplation by a plausible evasion; but they must firmly, though respectfully, point out that the misinterpretation was unwarranted by anything done or said by them. They fail, besides, to see how a separate account of the 15,000 rupees taken from them could hide that feature of the Lock Hospital established under the Act, viz., its compulsory character, which they regarded as one of its most objectionable features. This circumstance was pointed out at the meeting of the Corporation at which the above letter was read; and the following resolution was recorded:—

"That Government letter, No. 3137 of 1880, General Department, asking the Municipal Corporation to sanction a contribution of 15,000 rupees per annum towards the working of the Contagious Diseases Act, and proposing to deduct the said sum from the outstanding balance of the Government contribution for police expenses due to the Corporation for the current year, be recorded.

"That the Town Council's Resolution, No. 4178 of 1880, stating that they are unable to recommend the Corporation to sanction such a contribution, be approved and recorded."

Government, however, withheld 15,000 rupees from the police grant which was then due from them to the Municipality.

4. That your Memorialists addressed the Government of India against the conduct of the Bombay Government in this matter, and they append hereto the resolution passed in reply to their memorial. (Appendices III. and IV.)

5. That

5. That your Memorialists may be permitted to point out that the deduction of 15,000 rupees from the police grant, the amount of which was settled after a long controversy between the Government and the Corporation, and after they had memorialised the Government of India on the subject, is substantially tantamount to drawing that sum from the municipal funds. That Government had monies owing to the Corporation in their hands was a mere accident, which simply gave them a certain facility for the manipulation to which they resorted, and does not affect the true character of the appropriation. The action of Government in this matter must therefore be judged in the same way as if they had levied a compulsory contribution with their own hands from the municipal treasury.

6. That your Memorialists venture to submit, in the first place, that this appropriation of 15,000 rupees by Government is illegal, and in violation of the rights vested in the Corporation in respect of the custody and disposal of all municipal funds. The Act of 1872 provides certain sections under which the Government are empowered to direct the disposal of certain portions of the municipal funds on certain contingencies described therein. It is not even pretended that those sections have any application to the present case. Beyond those sections, the Act vests the entire custody and control of all municipal funds in the Corporation. That body having declined to contribute towards the expenses of working the Contagious Diseases Act, your Memorialists respectfully but firmly urge that the action of Government in taking 15,000 rupees from the municipal funds amounts to a wrongful conversion and illegal invasion of the rights vested in your Memorialists as trustees of the municipal funds.

7. That your Memorialists beg to urge, in the second place, that, whether illegal or not, the step taken by Government in this matter is opposed to all considerations of true municipal policy, and strikes a fatal blow at the integrity and independence of their municipal constitution. Your Memorialists need hardly remind your Lordship in Council that this Municipal Corporation was constituted in pursuance of a policy that aimed at introducing free municipal institutions and fostering habits of self-government among the people of this country. To secure the integrity of the principle on which alone such a body can be honestly constituted, viz., the power of self-government, in the midst of precautionary measures due to a tentative experiment, the framers of the Act of Incorporation wisely endeavoured to put *within itself* the checks which were considered requisite to guard against the abuse of the free power. With this object they allowed the ratepayers of the city to elect only 32 out of 64 members composing it, leaving the election of 16 in the hands of Government, and the remaining 16 in the hands of the Bench of Justices, itself a body nominated by Government. Thus constituted, this Municipal Corporation has now performed the civic functions entrusted to it for eight years, and your Memorialists can safely leave it to your Lordship in Council to say what measure of success has attended their free efforts to govern their own municipal affairs. Your Memorialists do not think that they can be accused of indulging in self-praise if, in their corporate capacity, they point out that even the most unsympathetic critics have admitted that the success of the experiment has more than fulfilled the most sanguine expectations of its promoters. Such a general success is, however, perfectly compatible with occasional blunders and miscarriages; and your Memorialists submit that even if, for the purposes of this argument, it be granted that the Corporation were in error in the present case in declining to contribute as Government desired, that circumstance will not afford any justification for the compulsion to which Government has thought fit to resort. Habits of self-government cannot be acquired or usefully exercised without freedom of action; and it is the experience born of groping through darkness and error, and not compulsory correction, that teaches and enlightens. The arbitrary step taken by Government is thus entirely opposed to the essential principle on which this Corporation is constituted. It is a step which is calculated to destroy the sense of trust and responsibility on which the successful working of such a body so considerably depends. The zeal and interest which ratepayers and their representatives alike have hitherto evinced cannot fail to be affected when they find that their free municipal institutions are self-governing only in name, and that all the diligence and intelligence at their command will not save their decisions from

being set at nought whenever they conflict with the wishes of the Executive Government. Your Memorialists respectfully beg your Lordship in Council not to permit a precedent to be established so destructive of the free municipal institutions which they have hitherto guarded and fostered with jealous pride, and fraught with such dangerous consequences to the success of one of the most valuable experiments which the wise and enlightened policy of British rule in India has inaugurated for its good government.

For the reasons above stated, your Memorialists pray that your Lordship in Council will be pleased to disallow the application of 15,000 rupees by Government in manner above stated, and to direct them to refund the said amount to the Municipality of Bombay.

And you Memorialists, as in duty bound, will ever pray,

Given under the Common Seal of the Municipal Corporation of Bombay the Eighth day of June 1881.

Thomas Blaney,
Chairman of the Municipal Corporation of Bombay.

H. Wynford Barrow,
Clerk, Municipal Corporation,
and Secretary, Town Council, Bombay.

The Seal of the said Corporation,
affixed in the presence of
Muncherjee Nowrojee Banajee,
Vishvanath Narayan Mandlik,
Raghoonath N. Khote,
Three Members of the Town Council of Bombay.

APPENDIX I.

(No. 133 of 1880.)

From *J. Nugent*, Esq., Acting Secretary to the Government of Bombay, to *J. H. Grant*, Esq., Municipal Commissioner for the City of Bombay.

General Department, Bombay Castle,
15 January 1880.

Sir,

THE increasing prevalence of what is technically termed the contagious disease among some portions of the population of the city of Bombay is attested by every authority, whether civil or medical, who has been consulted on the subject. All these authorities are agreed that the injury which this dire complaint is inflicting on the physique and the constitution of many of the inhabitants urgently requires stringent preventive measures being taken to check it. Such prevention can be undertaken only through the agency of the Municipality. Within the last two years there have been so many demands on the Municipality that his Excellency the Governor in Council has hesitated to trouble it on this subject. But the time seems now to be favourable for resuscitating the question; and several distressing examples having forced themselves on the notice of Government, indicating the gradual growth of the evil, his Excellency the Governor in Council desires me to request you will be so good as to move the Municipal Corporation to co-operate with Government in doing what is necessary in the case.

2. His Excellency in Council would remind the Corporation that Act XIV. of 1868, an Act for the prevention of certain contagious diseases, has been for some years in force in the cities of Calcutta and Madras, with much benefit to the public health in both those cities; and there can be no reason, therefore, why its re-introduction into Bombay should not, if carried out with tact and judgment, be equally successful. Considering that in no other respect is Bombay surpassed by any city in India, his Excellency in Council cannot believe that in this important matter it will remain behind the other two presidency towns.

3. The Town Council of Bombay, indeed, so long ago as April 1877, acknowledged the necessity of the Act being again introduced into the town; and this view was concurred in by the Municipal Corporation. The inability on the part of the Corporation at that time, however, to supply any portion of the requisite funds caused the measure to be postponed. His Excellency in Council hopes, however, that the Municipality will now see its way to carrying into effect its own convictions as expressed in 1877, and will aid Government in arresting the spread of a poison which is destroying the health of so many of the inhabitants of the city

4. Under

4. Under these circumstances, his Excellency the Governor in Council is anxious that Act XIV. of 1868 should be re-introduced into the city of Bombay without delay.

5. In order to avoid any misunderstanding as to the class of persons to whom the Act is intended to apply, I am to quote section 4, which states that—

> "In any place to which this Act applies, no woman shall carry on the business of a comman prostitute, and no person shall carry on the business of a brothel-keeper, without being registered under this Act at such place, and without having in her or his possession such evidence of registration as hereinafter provided.
>
> "Any woman carrying on the business of a common prostitute, and any person carrying on the business of a brothel-keeper, without having been registered as aforesaid, or without having in her or his possession such evidence as aforesaid, shall, on conviction before a magistrate, be punished with imprisonment for a term which may extend to one month, or with fine not exceeding 100 rupees, or with both."

6. The points next for consideration are the way in which the Act should be introduced, and the cost of introduction.

7. His Excellency the Governor in Council agrees generally, respecting the above points, in the suggestions contained in the report of April 1877 by the Select Committee of the Town Council appointed to consider the subject of the introduction of the Act into the city of Bombay.

8. His Excellency in Council is of opinion that there should be two Departments—(*a*) an Inspecting or Preventive Agency; and (*b*) a Curative Agency, consisting of a Hospital Department, the latter comprising three Examination Officers and a Central Lock Hospital. The former agency should be placed under the Commissioner of Police, and the latter agency under the Health Officer.

9. The annual expenditure, it is estimated, would amount to about 36,972 rupees, exclusive of 7,000 rupees for furnishing the Central Lock Hospital andthe three Examination Offices. The present Act does not authorise the levying of any fees for the registration of prostitutes, and the Government of India have declared their objection on principle to the levy of such fees. Under these circumstances it will, his Excellency in Council fears, be impossible to make the Act self-supporting. But Government will be prepared to pay half the expenditure, on the understanding that the remaining half will be defrayed by the Municipality.

10. The success of the measure will depend so much on the good sense, discretion, and judgment of the Medical Officer appointed to the charge of the Lock Hospital, that his Excellency in Council doubts whether the salary proposed (150 rupees) or the class of officer suggested (apothecary) will be adequate. In order to secure the services of an efficient man, the pay should be increased to 250 rupees per mensem.

11. In thus requesting you to bring the above matter, at your earliest convenience, to the notice of the Town Council and the Corporation, his Excellency the Governor in Council trusts to their humanity and public spirit to introduce, with as little delay as possible, a measure in which the health, happiness, and welfare of a portion of the community are so intimately bound up.

I have, &c.
(signed) *John Nugent*,
Acting Secretary to Government.

APPENDIX II.

(No. 3137 of 1880.)

From *J. Nugent*, Esq., Acting Secretary to the Government of Bombay, to the Municipal Commissioner for the City of Bombay.

Sir, General Department, Bombay, 16 October 1880.

I AM directed to acknowledge the receipt of your letter, No. 10,814, of the 5th instant, requesting that the Accountant General may be instructed to pay the balance of the Government contribution towards the expenses of the Bombay Police for the current year. In reply, I am directed to invite your attention to the Resolution passed by the Municipal Corporation of Bombay on the 13th August last, copy of which was communicated to Government with your letter No. 9117 of the 19th idem. In that Resolution it was stated that the Corporation would be prepared, when the finances of the Municipality admitted of it, to contribute 15,000 rupees per annum for the mitigation of diseases, in addition to the charges already incurred by them for the maintenance of the Gokuldass Tejpal and Police Hospitals. The special measures for the mitigation of diseases which were under the consideration of the Corporation when the Resolution was passed were those recently adopted by Government under the provisions of the

Contagious Diseases Act, No. XIV. of 1868. These measures, which in the opinion of his Excellency the Governor in Council are highly expedient for the health and general welfare of the people of Bombay, will, it is calculated, cost at the least, according to the latest estimates, over 41,000 rupees per annum, in addition to initial charges amounting to nearly 7,000 rupees. It was, as you will remember, at first proposed by Government that the Municipality of Bombay should contribute half the total annual expense of carrying out the measures referred to, Government themselves paying the other half. The Corporation, however, to the regret of Government, declined to accede to this proposal, though at the same time they expressed their willingness, as already stated, to contribute 15,000 rupees per annum for the mitigation of disease when the finances of the Municipality should admit of this payment. His Excellency the Governor in Council, being desirous of deferring as far as possible to the feeling of the Corporation in this matter, does not at present propose to press that body to bear a moiety of the expenses of working the Contagious Diseases Act in Bombay. But as the finances of the Municipality are now in a condition sufficiently prosperous to allow without difficulty of the payment of the small additional annual grant, his Excellency in Council feels himself justified in assuming that this grant will now be formally sanctioned, and, in lieu of again urging upon the Municipal Corporation the propriety of assisting the Government in suppressing the destructive diseases too prevalent in Bombay by bearing one-half of the necessary expenses, is prepared to accept the promised contribution and to devote it solely in aid of the expenses of the Lock Hospital. For this object the accounts can be most simply adjusted by diminishing the Police contribution by 15,000 rupees per annum, and in view of this I am to state that, before passing orders on your letter under acknowledgment, Government will await your reply on the subject of the present communication. No stronger or more sufficient justification, I am to add, of the action of Government in bringing again into operation in the city of Bombay the provisions of the Contagious Diseases Act can be furnished than is supplied by the fact, as reported by the Surgeon General with this Government on the 21st ultimo, that of 624 prostitutes resident in Bombay examined up to that date, no less than 166, or 26 per cent., had been found to be diseased.

I have, &c.
(signed) *J. M. Campbell,*
For Acting Secretary to Government.

APPENDIX III.

MEMORIAL from the Municipal Corporation of Bombay, dated 17 December 1880, to the Most Honourable the Marquis of *Ripon*, K.G., G.M.S.I., Viceroy and Governor General of India in Council.

The humble PETITION of the Chairman and Members of the Municipal Corporation of Bombay

Respectfully showeth,

THAT in April 1870 the Government of Bombay introduced Act XIV. of 1868, commonly known as the Contagious Diseases Act, into the city of Bombay, and maintained it at the expense jointly of the State and the Municipality for a period of one year, and by Government alone for a period of another year, when it was pronounced to have been a failure, and its working was suspended in consequence.

2. In April 1877 the Municipal Corporation, upon representations which were made to it regarding the great extent to which true syphilitic disease prevailed in Bombay, passed, by a majority, a resolution to the effect that in their opinion there was no objection to the re-introduction by Government of the Contagious Diseases Act into Bombay. On that occasion the Corporation took special care not to bind itself to any expenditure for working the Act.

3. In January 1880 the Government of Bombay again decided upon introducing the Contagious Diseases Act into the city of Bombay, and an application was made by Government to the Corporation to contribute a sum equal to one-half of the expenses of working the Act. Upon that application the Corporation passed the following resolution:—

> "That the Corporation of Bombay decline to contribute towards the cost of the working of the Contagious Diseases Act in Bombay; but when the finances of the Municipality admit of it, the Corporation will be prepared to contribute 15,000 rupees per annum for the mitigation of diseases, in addition to the charges already incurred for the maintenance of the Gokuldas Tejpal and Police Hospitals."

4. Notwithstanding the above resolution, a second communication, dated the 16th October 1880, was made to the Corporation by Government, asking for a contribution of 15,000 rupees to defray a portion of the expenses of working the Contagious Diseases Act, on the assumption that the Corporation were prepared to sanction that sum, and suggesting

suggesting that "the accounts can be most simply adjusted by diminishing the Police contribution by 15,000 rupees." Copy of the communication made by the Government to the Corporation is appended. (*See* Appendix A.)

5. On the 16th of November 1880, after the Corporation had passed the Budget of income and expenditure for the year 1881, in which the usual annual contribution of 90,000 rupees was entered, the communication above alluded to was submitted to the Corporation, when it was ordered to be recorded.

6. On the 7th of December 1880 the following letter from Government to the Municipal Commissioner was submitted to the town council, and forwarded by the council to the Corporation:—

(No. 3691 of 1880.)

From *J. Nugent*, Esq., C.S., Acting Secretary to the Government of Bombay, to *J. H. Grant*, Esq., C.S., Municipal Commissioner for the City of Bombay.

General Department, Bombay Castle,
7 December 1880.

Sir,

I AM directed to acknowledge the receipt of your letter No. 12,815, dated the 29th ultimo, stating that "the Corporation do not consider that they are bound by their former Resolution, dated 13th August 1880, to contribute towards the expenses of the Lock Hospital, and that they are unwilling that the sum of 15,000 rupees should be deducted from the current year's police grant for that purpose," and, in reply, to inform you that his Excellency the Governor in Council, whilst regretting the determination arrived at by the Corporation, must adhere to his opinion that the Corporation should bear a portion of the cost of the working of the Contagious Diseases Act in Bombay, and has now, after careful consideration, decided that as the Corporation has declined to contribute voluntarily 15,000 rupees towards the maintenance of the Lock Hospital, the grant for the current year allowed by Government in aid of defraying the cost of the Bombay police should be reduced by that sum. His Excellency in Council had trusted that as the Corporation had in April 1877 stated that in their opinion there was no objection to the re-introduction of a Contagious Diseases Act into Bombay, and as they had in August last expressed their willingness, when the finances of the Municipality admitted of it, to contribute 15,000 rupees annually for the mitigation of diseases, in addition to the charges already incurred for the maintenance of hospitals, they would have acceded to the proposal contained in this Government's letter, No. 3137, dated 16th October 1880; but as they have now formally declined to give any sum towards the support of the Lock Hospital, his Excellency in Council is compelled to direct that the sum of 15,000 rupees, which was the amount asked for by Government for the current year, should be deducted from the police grant. The Accountant General will now be requested to pay over at once 25,000 rupees on account of the balance of the Government contribution towards the expenses of the Bombay police for the present year, making the total Government grant for the year 75,000 rupees.

I have, &c.
(signed) *J. Nugent*,
Acting Secretary to Government.

7. By this letter the Government of Bombay have decided to reduce the amount of their annual contribution for this year to the expenses of the police by 15,000 rupees, and to appropriate this sum towards the expenses of working the Contagious Diseases Act, against the wishes of the Corporation.

8. The action of the Government of Bombay may be viewed in a two-fold aspect—(1) The withholding of a part of its annual contribution for the expenses of the police, and (2) the making the Corporation contribute compulsorily towards working the Contagious Diseases Act. Upon the first point the Corporation would venture to observe, that in a letter to the Government of India from the Government of Bombay, No. 3485, Judicial Department, dated 2nd November 1866, it is stated, "This Government does not desire any privileges for the Municipality of Bombay that are not given to the other Presidencies; but the Honourable the Governor in Council hopes that the Government of India will admit the justice of not exacting from the inhabitants larger contributions to the Imperial revenue than are taken elsewhere." By a resolution dated 13th January 1868, the Government of India fixed the Imperial contribution on account of the police of this city at one-fourth of the total cost, in accordance with the principle laid down in a previous resolution (dated 31st August 1864), that particular places might be exempted from the obligation of defraying the entire cost of their police, and that "the maximum exemption may be fixed at one-fourth . . . . the strongest case for the enjoyment of this privilege being that of the principal seaports, to which it might properly be conceded." In a resolution dated the 9th of June 1874, the Government of Bombay, in reply to a representation made by the Corporation (copy of which is hereunto annexed, and marked B), remark that "His Excellency the Governor in Council has no disposition to dispute the soundness of the arguments by which the Municipal Commissioner supports a claim on the part of the Municipality of Bombay to a contribution by Government of 90,000 rupees towards the cost of the police, founded as these arguments are on the history of the past

negotiations between the Government and the Municipality, and on the examples of the cities of Calcutta and Madras, in which payments equivalent to that now asked for are understood to be made by the respective Governments." There appears to be no doubt, therefore, as to the amount of the contribution towards the cost of the police for which Government are liable. This amount is required for the expenses of the police, and if a portion of it is withheld such portion must be made up from other sources of municipal taxation. From the concluding paragraph of the letter of the Government of Bombay above quoted, and dated the 7th December 1880, it would appear that the Government are of opinion that their contribution towards the expenses of the police may be varied at pleasure, and that the whole or any part of the contribution of 90,000 rupees may, at the option of Government, be withheld from the Municipality. The Corporation apprehends that the action which the Bombay Government have taken upon this erroneous opinion is, as a matter of business, unjustifiable. If the Corporation was legally indebted to the Bombay Government in any sum of money, the recovery of such a debt should and would be a matter of no difficulty. On a late occasion the Corporation, without hesitation, sanctioned a claim of refund of certain monies paid to the Municipality by Government through mistake for several years on account of the tax levied on certain post office vans and horses. By adopting the unusual course of paying itself out of monies due to the Municipality for special services rendered to the State, the Bombay Government allows it to be supposed that the sum of 15,000 rupees which they have demanded of the Corporation was not a legal or a just debt, and one that could not be recovered in a legitimate manner. The Corporation would further submit that it is at all times undesirable, and sometimes mischievous, to disturb the ordinary Budget arrangements in the middle of a year.

9. And the Corporation would observe in this place, that one of the fundamental principles of account insisted upon by the financial officers of Government is, that on no account is any deduction to be made from monies due to the public Treasury which are required to be paid in by a public officer, although the officer paying in such monies may have a claim against Government larger than the amount of the monies held by him to the credit of the public Treasury.

But apart from the inconvenience arising from the derangement of the Budget of the Corporation in this most unexpected way, the Corporation submits that it has proved its claim to the whole sum of 90,000 rupees, and that by reducing the amount to 75,000 rupees Government has dealt unjustly with the Municipality.

10. Upon the second point the Corporation respectfully ventures to submit, that in withholding a portion of the police contribution, and applying it towards defraying a part of the expenses of the Contagious Diseases Act, the Government of Bombay are acting both arbitrarily and unjustly. As has just been shown, the Government of Bombay have reserved to themselves the right of diminishing the amount of their annual contribution towards the expenses of the police, and have decided that the Municipality shall compulsorily contribute annually towards the working of the Contagious Diseases Act any sum to be fixed and levied from the Corporation by Government at any period of the year. If Government are bound, equally with the Municipality, to adhere to the legislative Acts which are now in force, then the Corporation submits that Government have no legal power to divert any portion of the police grant to a different purpose, namely, towards working the Contagious Diseases Act, when the Corporation, in virtue of the powers entrusted to it, has declared that it declines to contribute towards the working of that Act. When the Contagious Diseases Act was passed by the Viceroy in Council it was not intended to make it compulsory upon municipalities to contribute towards the working of that Act, and no power was taken in the Act for that purpose. In England no such compulsory payment is demanded of any municipality. Therefore the Corporation submits that in declining to contribute towards the expenses of working the Contagious Diseases Act in Bombay it was acting strictly in conformity both with the Imperial and the Municipal law.

11. The Corporation of Bombay has on every occasion declined to have anything to do with a compulsory Contagious Diseases Act. At the same time it has taken care to guard itself against the reproach that it is regardless of the health of the people of Bombay. Hence in its Resolution, No. 2951, dated the 13th August 1880, it is declared that " the Corporation of Bombay decline to contribute towards the cost of the working of the Contagious Diseases Act in Bombay, but when the finances of the Municipality admit of it the Corporation will be prepared to contribute 15,000 rupees per annum for the mitigation of diseases, in addition to the charges already incurred for the maintenance of the Gokuldas Tejpal and Police Hospitals."

This resolution, together with the large annual expenditure which the Municipality willingly incurs for preserving public health, as shown in the Municipal Budget, under the heads of " Public Health Department," " Drainage," " Waterworks," " Hospital," " Vaccination," altogether making up an annual expenditure amounting to 11 lakhs of rupees, should be a sufficient proof that the Corporation is fully alive to its responsibilities regarding the state of public health in Bombay. It may further be assumed for the Corporation that in declining to contribute to the working of a compulsory Contagious Diseases Act it arrived at its decision only after a long and careful consideration of the

legislative

legislative features and the practical working of that Act in Bombay; that it had previous experience of the working of that Act; and that it passed this resolution entirely in what it believed to be the interests of the city confided to its care.

12. In conclusion, the Corporation would beg briefly to sum up the arguments upon which it has based this memorial. That as a matter of justice, and as a purely business arrangement, it is an extreme proceeding on the part of the Government of Bombay to divert a money payment due on account of Police expenditure towards defraying a part of the expenses of working the Contagious Diseases Act, the amount of Police contribution being a matter apart from that of the Contagious Diseases Act; that the Corporation is not legally bound to contribute towards the expenses of the Contagious Diseases Act; that by declining to pay any part of these expenses it has shown no want of appreciation of the advantages of public health, and has incurred no legal responsibility; that it is desirable to fix legally, and once for all, the proportion of the Police contribution which should be paid by Government to the Municipal Corporation of Bombay, so that future municipal budgets may not be disturbed; that as, under the large powers with which the Bombay Government are invested by the Bombay Municipal Acts of 1872 and 1878, every default which the Corporation may make can be at once remedied by Government taking immediate action against the Municipality, it is unnecessary to invest that Government with such a purely arbitrary power as they have claimed in respect of the working of the Contagious Diseases Act, in compelling the Corporation to contribute Municipal funds for working an Act which the existing law does not render compulsory, and which the Corporation believes not to be adapted to the mixed population of Bombay; and the Corporation therefore prays that its ordinary sources of income may not be interfered with, and that the 15,000 rupees deducted by the Government of Bombay from the Police grant should be refunded.

The Corporation therefore respectfully and earnestly solicits the attention of his Excellency the Viceroy in Council to the complaint herein set forth, and requests that such redress as the nature of the case demands may be granted in due course.

A memorial on the same question which was submitted to the Viceroy in Council in 1874 is hereunto appended and marked C.

And your Memorialists, as in duty bound, will ever pray.

Given under the Common Seal of the Municipal Corporation of Bombay the Seventeeth day of December 1880.

Vishvanath N. Mandlik,
Chairman of the Municipal Corporation of Bombay.

H. W. Barrow,
Clerk, Municipal Corporation, and Secretary, Town Council, Bombay.

Appendix A.

(No. 3137 of 1880.)

Letter, dated 16 October 1880, from *J. Nugent*, Esq., Acting Secretary to the Government of Bombay, to the Municipal Commissioner for the City of Bombay, *see* page 21.

Appendix B.

(No. 5872 of 1873.)

To the Chief Secretary to Government.

Sir, 11 November 1873.

By desire of the Municipal Corporation of Bombay, I have the honour to submit the following statement of facts and respectful request for the consideration of his Excellency the Governor in Council.

2. Prior to the passing of the Municipal Act II. of 1865, the cost of the police of the town and island of Bombay was defrayed from Imperial revenue, the Municipality contributing about one lakh of rupees yearly towards it. That Act (Section 224) imposed upon the Municipality the burden of the cost of the police. But it appears to have been

the original intention* of Government that a portion of this cost should be borne by Government; a grant for this purpose was always made;† and it was finally decided that the Government contribution should be equal to one-fourth the annual cost of the town police and fire brigade, Government remarking (Resolution 2824 of 29th November 1869) that "it is only just that the Municipalities of Calcutta and of Bombay should be placed on an equal footing as regards State assistance."

* *Vide* especially letter of Government of Bombay to Government of India, No. 851 of 1868.

† In 1866, 1,50,000 rupees; in 1867 and 1868, 1,87,129 rupees.

3. At the beginning of 1871 a financial crisis, and the introduction by the Government of India of what is known as the provincial system of finance, imposed upon the Government of Bombay the necessity of reducing its provincial expenditure, and of increasing its provincial income. A tax known as the Non-Agricultural Cess was therefore imposed on the non-cultivating classes throughout the Presidency, but not in the island of Bombay, and the Government contribution of one lakh of rupees towards the cost of the Bombay police was at the same time withdrawn.

4. The Corporation of the Bench of Justices remonstrated very warmly against this measure, which was however carried out, and the Government contribution towards the cost of the police has been withheld ever since.

5. I now beg to call your particular attention to the following portions of answers of the Government of Bombay to various memorials or resolutions of the Bench of Justices referring to the withdrawal of the grant:—

Letter from the Chief Secretary to Government to Clerk of the Peace, dated 31st July 1871.

> "The withdrawal of the monthly payment which has hitherto been made by Government for the maintenance of the City Police was determined on at the time when the Provincial Budget was fixed, because it appeared the most convenient and least onerous method of obtaining from the inhabitants of the city a portion of their share of the supplemental taxation which had been rendered necessary in consequence of the insufficiency of the Imperial grants to meet the growing requirements of the Presidency. I am instructed to remind you, that except by the diversion of this sum from the Municipal exchequer, the town and island of Bombay have not as yet been called on to contribute to this supplemental taxation, and that if the Worshipful Bench cannot provide for the indispensable want of the city from the resources at their command, it will be necessary for Government to take into consideration the propriety of imposing for provincial purposes such an amount of taxation as shall place the city of Bombay on a similar footing in this respect to other parts of the Presidency."

Again, letter from Chief Secretary to the Clerk of the Peace, dated 15th December 1871.

> "The action of Government in the withdrawal of the contribution was dictated by an anxious desire to avoid the necessity of imposing new taxation in the city of Bombay * * * the withdrawal of the Government grant towards the expenses of the police was accompanied by a contemporaneous relief of the city of Bombay from an amount of taxation which would largely have exceeded the contribution. At the time when his Excellency the Governor intimated that the share which would fall on Bombay of the new taxation which had been rendered necessary by the state of the finances would be obtained by a withdrawal of the Police grant, there was on the table of the Legislative Council a Bill, which subsequently became law, imposing additional taxation upon the whole non-agricultural population of the Presidency. Under that Bill a very large sum would have been levied in the city of Bombay, but by the third section thereof the city was removed from its operation. No doubt, if when the measure was before the Council, the Bench had intimated that they had no desire that the city should be exceptionally relieved from the taxation which was to be imposed on the rest of the Presidency, and that in their opinion the preferable course would be that Government should continue their contribution to the Police, and at the same time subject the city to the burden of new taxation, such a communication would have received the consideration it deserved. * * * * * It appears, therefore, to Government that the claim made by the Bench on the part of the city to receive the grant for the Police, at the same time that the city has been exempted from taxation imposed on the rest of the Presidency solely *on the ground that the grant has been withdrawn*, is inconsistent with equity and unreasonable."

6. The Corporation fully admit the great force of these arguments for the withdrawal of the Police grant in 1871. But they desire me to point out that these arguments most clearly show that the grant was withdrawn not because it was unreasonable, improper, or such as could not fairly have been claimed by the Corporation from Government, but simply and solely as an equivalent for additional provincial taxation, which the circumstances of the time had unfortunately rendered it necessary for Government to impose upon the Presidency generally.

7. It is evident, therefore, that in case financial necessities should, subsequently to the withdrawal of the grant, enable Government to dispense with the additional general taxation,

tion, the people of Bombay could justly claim the renewal of the grant, or they would in effect be taxed higher than the rest of the Presidency.

8. This contingency has taken place. The non-agricultural cess was levied only for a single year; the Act imposing it has been suspended; and, more, the Government have, the Corporation are informed, admitted the principle for which they are now contending, by remitting the contributions towards the cost of their Police imposed upon the Municipalities of Surat and Ahmedabad, which were imposed on those Municipalities for the same reason and at the same time that the Government contribution towards the cost of the Bombay Police was withdrawn.

9. The Corporation might be content to rest their claim for the resumption of the grant of one-fourth the annual cost of the Police, or about 90,000 rupees, solely on these arguments, the force of which his Excellency the Governor in Council will readily acknowledge. But it may be as well to show also that what is asked is in itself just and reasonable.

10. First, the quotation at the end of paragraph 2 of this letter will show that Government have already admitted the justice of treating Calcutta and Bombay in the same way on this question. Now Government contribute one-fourth the cost of the town Police in Calcutta, and, as in Bombay, pay the whole cost of the Water Police. In Madras, Government bear the whole cost of the Police, but the Municipality, in return for this, contribute more largely than has as yet been the case in Bombay, to the medical institutions of that city.

11. Secondly, as pointed out in the memorial of the Bench of Justices, dated 16th May 1871, the peculiar situation and circumstances of the city of Bombay, the capital of Western India, render it necessary for its police to be largely employed on a variety of duties of an Imperial, not of a strictly local character, and in this the Bombay Police differs widely from the police of such a city as Ahmedabad.

12. Thirdly, it was probably the case that 20 years ago the inhabitants of Bombay received a share of the advantages paid for from Imperial Revenue unduly large, as compared with the rest of the population of this Presidency, in proportion to their contribution to that revenue. This Corporation can very confidently affirm that the facts are now directly the reverse of this. The inhabitant of the Mofussil pays his contribution to salt tax, to stamps, to excise, customs duties, and other items of Imperial Revenue, and so does the inhabitant of Bombay. But the former in return not only, like the latter, derives his share of the advantages of general administration, of law and justice, of external defence, &c., such as may be classed generally as Imperial objects of expenditure, but he also, so far as Government can possibly afford, enjoys the further advantages of police, of sanitary measures, of roads and water supply, &c., for all of which the inhabitants of Bombay pays by additional municipal taxation.

13. Lastly, the additional income now respectfully asked for will be extremely useful to the Corporation. By great exertions and some sacrifices they have succeeded in placing their finances on a sound basis; but to do so they have, very reluctantly, been compelled to postpone numerous new works which are urgently needed, and are of the highest usefulness and importance. And Government are aware that certain large items of expenditure are now hanging over the Corporation which must somehow be met, but which have not been provided for in this year's Budget.

I have, &c.
(signed) *W. G. Pedder,*
Municipal Commissioner.

APPENDIX C.

(No. 803 of 1874.)

To the Secretary to the Government of India, Home Department.

Sir, Bombay, 12 August 1874.

I HAVE the honour, by desire and on behalf of the Municipal Corporation of Bombay, to request that his Excellency the Viceroy in Council will take into his favourable consideration the unfairness of requiring the ratepayers of Bombay to pay the whole cost of the Police of this city.

Ten years ago, before Colonel Bruce's scheme for the reorganisation of the Police had been carried into effect, the Municipality paid less than one-third of the total municipal expenditure of Bombay. The Municipal Act of 1865, however, made the ratepayers liable for the whole expenditure, notwithstanding the admission made in a Resolution of the Government of India, dated 31st August 1864, that "certain limits should be fixed within which it should be at the discretion of the Government of India, on the recommendation of the Local Government, to exempt particular places from their liability for defraying the expenses of their Police;" and that "the maximum exemption may perhaps

1864, total cost 2,59,774 rupees; Municipal contribution 81,600 rupees.

haps be fixed at one-fourth . . . the strongest case for the enjoyment of this privilege being that of the principal seaports, to which it might be properly conceded." As the exemption referred to in this resolution was still conceded to Calcutta and Madras, the Municipal Commissioner of Bombay in 1866 brought the injustice of treating this city less liberally to the attention of the local government, which, in its turn, 2nd November 1866, wrote to the Government of India, urging that "it is not likely the inhabitants of Bombay will consent to continue to pay the whole cost of the Police when a similar arrangement is not enforced in other Presidency towns." In reply, the Government of India, on 13th February 1867, agreed to grant a lakh and a-half towards paying the Police for that year; and on 13th January 1868, a resolution was passed reducing the grant for 1868 to one-fourth (about a lakh) of the total cost of the Police. This grant was continued from year to year till 1871, when the control of the Police expenditure having, by what is generally known as the Decentralization Resolution of 14th December 1870, been transferred to the local government, Sir Seymour FitzGerald announced that his Government could not afford to make any grant at all towards maintaining the Police of Bombay. The withdrawal of the usual grant was, he said, the easiest mode that had been suggested of taking from the taxpayers of Bombay the equivalent of the sum they would have been called upon to pay if the non-agricultural cess, introduced at the same time in up-country districts, had also been imposed upon the Presidency town. From that time till now the Municipality has, under protest (*see* Appendix), maintained its police without any aid whatever from the State. His Excellency the Viceroy in Council is aware that the non-agricultural cess has been abolished since 1872, so that the excuse given by Sir Seymour FitzGerald's Government for exacting a lakh of rupees a year from the Bombay Municipality has long ceased to be valid, and this has, in fact, been admitted by the local government in the case of other Municipalities on which contributions were imposed in 1871, but which are now set free; yet, in answer to a letter from the Municipal Commissioner, dated 11th November 1873, the Government of Bombay passed on 9th June 1874 a resolution in which the soundness of the arguments on which the Corporation based its claim for a renewal of the grant was not disputed, but compliance with the prayer of the Corporation was refused on the following grounds:—

> "The truth is that with an allotment from the Imperial revenues so limited as that which they now receive, and subject as they (the Government of Bombay) are to extreme pressure by other demands from every quarter, they are unable to undertake the responsibility of pledging themselves to the payment of the contribution asked for by the Municipality. They have endeavoured, to the best of their ability, to explain to the Government of India the difficulties under which they labour, and to suggest means by which they could be relieved. They are most reluctant again to have recourse to provincial taxation; but, unless they can obtain relief in some other shape, they will be compelled to do so before they can meet the demand of the Municipality.
>
> "The subject will continue to engage the attention of his Excellency in Council; but for the present, while unable to obtain an addition to the provincial allotment, and while unprepared to have recourse to provincial taxation, he is compelled to decline complying with the request of the Municipality."

This resolution having been read at a meeting of the Corporation (*see* Appendix) held on Wednesday, 29th July, the following motion was passed unanimously:—

> "That as the Government of Bombay has acknowledged the fairness of the claim made by the Corporation, and has thrown on the Government of India the responsibility of withholding the annual contribution towards the cost of the Police, a Committee be appointed to prepare and forward an address to the Government of India on this subject.
>
> "And that the following gentlemen form the Committee: J. A. Forbes, Esq.; Dr. T. Blaney; the Hon. Narayan Vasudev; D. S. Kemp, Esq.; J. M. Maclean, Esq.; W. Martin Wood, Esq.; Sorabjee Shapoorjee Bengallee, Esq.; Nanabhoy Byramjee Jeejeebhoy, Esq.; and F. F. Arbuthnot, Esq."

The Corporation is respectfully of opinion that the Resolution of 14th December 1870, which expressly provided (para. 18) that the local government should not be relieved by it from "any legal or equitable obligation governing the appropriation of any particular fund," did not warrant the Government of Bombay in withholding a State grant made to the Municipality of Bombay in accordance with the terms of previous resolutions of the Government of India which have never been rescinded. Nor does the Corporation believe that the local government can be said to be fulfilling that policy of decentralization, the main object of which was declared to be (para. 1) to "enlarge the powers *and responsibilities* of the Governments of Presidencies and Provinces," and which it was hoped (para. 23) would "afford opportunities for the development of self-government, and for strengthening municipal institutions," when the only result of the resolution has been the transfer from the local government to the Municipality of Bombay of the responsibility of raising money to supply a deficit in the provincial revenues.

But, however this may be, the Corporation feels that the fairness of the claim made by Bombay, the principal, if not the only, Imperial seaport in British India, to a contribution from the State towards the support of its Police at least equal in proportion to that given

given to Calcutta and Madras, is incontestible; and it confidently expects that his Excellency the Viceroy in Council's sense of justice will induce him to give orders for the renewal of the grant to a city in which the pressure of municipal taxation is felt to be as great as the ratepayers can bear, a city, moreover, which has been correctly described as the only one in Her Majesty's Indian dominions "which pays the whole of its Police charges without having authority over a single policeman."

I have, &c.
(signed) *J. A. Forbes*,
Chairman, Municipal Corporation.

H. Wynford Barrow,
Clerk, Municipal Corporation.

APPENDIX IV.

(No. 1059 of 1881.)

To *T. Blaney*, Esq., Chairman of the Municipal Corporation of Bombay.

General Department, Bombay Castle,
30 March 1881.

Sir,

WITH reference to the letter from the Chairman of the Municipal Corporation of Bombay, No. 4507, dated the 22nd December last, forwarding, for transmission to the Government of India, a memorial from the Corporation regarding the deduction of 15,000 rupees for the Bombay Lock Hospital from the annual State contribution towards the expenses of the city police, I have the honour to forward herewith, for the information of the Corporation, copy of the Government of India's reply * on the subject.

* No. 37, dated 18 March 1881.

I have, &c.
(signed) *H. A. Acworth*,
Acting Secretary to Government.

(No. 37.)

Home, Revenue, and Agricultural Department, Municipalities.

From *F. C. Daukes*, Esq., Under Secretary to the Government of India, to the Secretary to the Government of Bombay.

Sir,

Fort William, 18 March 1881.

I AM directed to acknowledge the receipt of your letter, No. 172, dated the 14th January 1881, submitting a memorial from the chairman and members of the Municipal Corporation of Bombay, in which they complain of the decision of the Bombay Government reducing the grant towards the maintenance of the police for the current year by 15,000 rupees, and devoting this sum to meeting, in part, the cost of working the Contagious Diseases Act in Bombay.

2. In reply, I am to say that pending any orders which may hereafter be issued on the general question, at present under consideration, of the working of the Contagious Diseases Act, the Governor General in Council is not prepared to interfere in the proceedings of the Government of Bombay, and I am to request that the Municipal Corporation of Bombay may be informed accordingly.

I have, &c.
(signed) *F. C. Daukes*,
Under Secretary to the Government of India.

LETTER from the Acting Chief Secretary to Government of Bombay, No. 1367 General Department, dated 18th March 1872, to the Clerk to the Justices of the Peace for the City of Bombay.

Sir,

I HAVE had the honour to receive your letter, No. 94, dated 8th of March 1872, with which you forward the following Resolutions passed by the Bench on the 6th instant :—

1. "That the Government be informed, in reply to their Resolution No. 38, General Department, dated 4th January 1871, that the Bench have no intention to contribute to the expenses for 1872 of the Contagious Diseases Act.

2. "That the Justices decline all responsibility for the lease of the Lock Hospital, which they now learn, for the first time, was executed by the late Municipal Commissioner on the 18th of January 1871, without their knowledge or authority.

3. "That the Municipal Commissioner be requested to discontinue at once the connection of all officers of the Municipality with the working of the Contagious Diseases Act."

2. I am desired to avail myself of this opportunity of placing on record a brief retrospect of the introduction and operation of the Contagious Diseases Act in the town of Bombay. Prior to the year 1870, a correspondence took place between the Supreme and Bombay Governments on this subject. Finally, the former authorised the Bombay Government to introduce the law into the town of Bombay, provided the Municipality would share the expense. Then the matter was discussed between the Bombay Government and the Municipal Commissioner on the part of the Justices; and the latter, by a formal vote, granted 40,000 rupees as their contribution for the year 1870. Government at once allotted a like sum; and the Act was then brought into operation, and worked at an annual cost of 80,000 rupees. As 1870 drew to a close, the Justices found that they could not afford so large a grant for 1871 as they had for 1870. By a formal vote, therefore, they contributed only 30,000 rupees for 1871; and on this fact being brought, on the 2nd December 1870, to the notice of Government, a like amount was allotted from the public treasury, and expenditure was fixed at the rate of 60,000 rupees a year. Subsequently, the Bench of Justices, by a formal vote, notwithstanding their previous engagement, declined to contribute anything for 1871; and the whole cost for that year therefore fell on Government. On the present occasion, as regards 1872, the Justices afford Government a warning of their intentions, and compel Government either to bear the whole charge, or to issue orders bringing the operations of the Contagious Diseases Act to a close. This second alternative Government have felt constrained, in accordance with their previously* declared intentions, to adopt; and the Inspector General, Indian Medical Department, will be requested to carry these orders into effect, from the 31st of the current month.

* Paragraph 8 of Government Resolution No. 2070, dated 20 July 1871. "But it is to be distinctly understood that this charge on provincial services is limited to the current year; and that unless the Municipality agree to pay one-half the cost, it will not be continued hereafter."

3. With reference to the second resolution passed by the Bench, relative to the lease of the Lock Hospital, Government do not seem to be concerned. The facts are these: At the end of October 1870, the lease was forwarded by Dr. Knapp for the signature of the Chief Secretary, on the part of Government. It was at once returned, unsigned, to Dr. Knapp, with an intimation that Government had not sanctioned the drawing up of any such agreement. Shortly after, Mr. Crawford, late Municipal Commissioner, called on the Chief Secretary, and urged him to reconsider the matter. The Chief Secretary then distinctly informed Mr. Crawford that, as the continuance of the working of the Act depended on the Justices continuing their annual donations, it would not be prudent on the part of Government to bind themselves to take a house on lease as a Lock Hospital, at a large rental, for five years. And the Chief Secretary added that if any such proposal were made to Government by the Municipal Commissioner, the impolicy of the proposal would be pointed out. There the matter rested as far as Government were concerned; and feeling, probably, that a formal

a formal application would be useless, Mr. Crawford himself, in his capacity of Municipal Commissioner, seems to have signed the lease on the 18th of January 1871. It is evident, therefore, under these circumstances, that Government have no interest in the question of liability, which is one to be settled between Mr. Crawford, the Bench of Justices, and the owner of the Lock Hospital.

4. With regard to the 3rd Resolution passed by the Bench, I am desired to inform you that the Inspector General, Indian Medical Department, has been directed to relieve Dr. Hewlett, and make immediate arrangements for winding up all affairs connected with the Contagious Diseases Act in Bombay.

I have, &c.
(signed) *E. W. Ravenscroft,*
Acting Chief Secretary to Government.

(No. 2633 of 1877.)

To the Chief Secretary to Government, General Department.

Sir, Bombay, 3 May 1877.

WITH reference to the Government Resolution, General Department, No. 2107 of the 12th July last, I have the honour to forward copy of the Resolution of the Corporation, passed at their meeting on the 27th ultimo.

I have, &c.
(signed) *J. H. Grant,*
Acting Municipal Commissioner.

(No. 562 of 1877.)

To the Acting Municipal Commissioner.

Municipal Offices, Bombay,
Sir, 30 April 1877.

I HAVE the honour to inform you that at an adjourned special general meeting of the Municipal Corporation of Bombay, held on the 27th instant, the following resolution was passed, viz.:—

> That in the opinion of the Municipal Corporation there is no objection to the re-introduction of a Contagious Diseases Act into Bombay, but the Corporation desire it to be understood by Government that they will not be in a position, with their limited means, to supply any portion of the requisite funds for the purpose of carrying out the provisions of the Act, as there are many sanitary projects connected with the city which the Municipal Corporation consider have a prior claim upon their attention and support.

I have, &c.
(signed) *H. W. Barrow,*
Clerk, Municipal Corporation and
Secretary, Town Council.

DESPATCH from the Secretary of State to the Government of India, No. 140 (Statistics and Commerce); dated 15 September 1881.

My Lord Marquis,

ON the 14th April last I addressed to the Government of Bombay a Despatch, No. 14, asking for a complete statement of the action of that Government, and of the reasons which led to that action, in the matter of the re-introduction of the Contagious Diseases Act in the City of Bombay. To this Despatch the Government of Bombay replied very fully on the 7th June last,

and on the 30th idem (No. 17, General) they transmitted, with some additional explanatory papers, a memorial from the Municipal Corporation of the City of Bombay, appealing against their decision to retrench from the annual grant made by the Government towards the cost of the Bombay police a sum of 15,000 rupees as the municipal contribution towards the expenses of working the Contagious Diseases Act.

Dated 18 March 1881.

2. To these letters, copies of which you have doubtless received, I have replied by a Despatch, of which I append a copy. From your reply* to the memorial of the Bombay Corporation addressed to your Excellency, and from para. 10 of the Bombay letter of the 7th June, I gather that the general question of the working of the Contagious Diseases Act in certain Indian cities and cantonments is now under your consideration, and I have therefore thought it well to reserve my judgment upon the matters to which the Bombay letters and memorial relate till I am in possession of the views of your Excellency upon the subject generally.

3. I desire that you will, as soon as practicable, communicate to me those views, informing me at the same time of your opinion with regard both to the re-introduction of the Act in Bombay, and to the particular action of the Bombay Government now appealed against by the corporation.

4. And with respect to the latter point I would remark that the proceedings of the Bombay Government appear open to some question, however necessary or desirable may have been the re-introduction of the Act. You will observe that the Bombay Municipal Corporation urge, not without force, that as the law allows them to decide whether they will or will not spend municipal funds on a certain sanitary object, it is not just that Government should compel them to spend a certain sum on that object by withholding a corresponding sum which under other circumstances Government would pay them on a totally different account.

I have, &c.
(signed) *Hartington.*

DESPATCH from the Secretary of State to the Government of Bombay, No. 29 (Statistics and Commerce); dated 15 September 1881.

Sir,

WITH reference to your letters of the 7th and 30th of June last, the former explaining the course adopted by your Government in regard to the re-introduction of the Contagious Diseases Act in the City of Bombay, and the latter transmitting a memorial from the Municipal Corporation of Bombay on the subject of the municipal contribution towards the expense of working that Act, I have to inform your Excellency that I have carefully considered in Council both the memorial and the reasons assigned in support of the action of your Government in this matter.

2. I observe, however, that the Government of India have replied to a similar memorial addressed to the Viceroy by the Bombay municipality, that pending orders which may hereafter be issued on the general question, then under consideration, of the working of the Contagious Diseases Act, his Excellency in Council was not prepared to interfere in the proceedings of your Government with reference to this subject. Until, therefore, I am in possession of the views of the Government of India on the subject generally, I think it desirable to reserve my judgment upon the points to which your letters, cited above, relate.

3. I desire that the Bombay Municipal Corporation may be informed to this effect, and that when I am in a position to form an opinion upon the questions involved in this correspondence, I will give careful consideration to the various points urged in their memorial.

I have, &c.
(signed) *Hartington.*

LETTER from the Government of India, No. 9, Home Department (Sanitary), dated Simla, 20 August 1881, to the Secretary of State for India.

My Lord Marquis,

WE have received from the Government of Bombay a copy of their Despatch to your Lordship's address, No. 16 (General Department), dated 7th June 1881, explaining the measures taken by them in regard to the re-introduction of the Contagious Diseases Act in the city of Bombay.

2. In paragraph 10 of that Despatch mention is made of a committee which was recently appointed under our orders to consider the success of the measures hitherto undertaken in the town of Calcutta and in various cantonments for the prevention of contagious diseases. The main object which we had in view in appointing this committee was to ascertain the effect of the existing rules for the repression of contagious diseases, in order to enable us to decide whether we should adopt certain amendments proposed by the Government of Bengal to Act XIV. of 1868.

3. We have now the honour to forward, for your Lordship's information, copy of our resolution* appointing the committee in question, together with copy of the committee's report†. We have, after full consideration of this report, decided that it is not desirable to undertake further legislation for the purpose of increasing the stringency of the law relating to contagious diseases in India.

*No. 1-6 to 12, dated 14 January 1881.
†Letter from Secretary to the Committee, dated 26 February 1881, and enclosure.

We have, &c.
(signed) *Ripon.*
D. M. Stewart.
W. Stokes.
Rivers Thompson.
J. Gibbs.
E. Baring.
T. F. Wilson.

Enclosure in above.

EXTRACT from the Proceedings of the Government of India in the Home, Revenue, and Agricultural Department (Sanitary), (Nos. 1—6 to 12, dated Fort William, the 14th January 1881).

READ—

Letter from the Special Committee appointed for framing rules to be passed under Section 19 of Act XXII. of 1864, dated 14th August 1865, with draft of rules proposed under Clause 7.

Orders of the Government introducing the rules and establishing lock hospitals in military cantonments.

Act XIV. of 1868, and rules framed by Local Governments under this Act.

Annual reports of the lock hospitals established under both the Acts above quoted, with correspondence relating to their working, and to their effect on venereal disease among British soldiers, and among the general population. Also annual reviews on the results by the Sanitary Commissioner with the Government of India, and resolutions by the Local Governments and the Government of India.

Read also the following correspondence regarding the urgent necessity for the immediate amendment of Act XIV. of 1868:—

From	Government of Bengal,	No. 2395 T.,	dated 15th October 1879.
To	,,	,,	No. 412, dated 17th December 1879.
From	,,	,,	No. 60, dated 23rd January 1880.
To	,,	,,	No. 35, dated 9th March 1880.
From	,,	,,	No. 759, dated 26th July 1880.
From	,,	,,	No. 1070, dated 29th September 1880.
To	,,	,,	No. 176, dated 16th October 1880.

RESOLUTION.

IN 1864, soon after its establishment, the Sanitary Commission for Bengal brought to the notice of the Government the very serious amount of inefficiency in the Army in India, caused by the great prevalence of venereal disease among British soldiers, and urged the necessity of adopting measures for its prevention. In consequence of these and other representations the preparation of rules for the prevention of venereal disease in military cantonments was referred to a Special Committee appointed to frame rules under Section 19 of Act XXII. of 1864.* The rules drafted accordingly by the Committee were approved by the Government, and were introduced into most of the cantonments of the Bengal Presidency. Similar measures were also taken as regards Madras and Bombay. Since that time the lock hospital system has been in force to a large extent in the military stations of the three Presidencies. The number of stations in which the rules for the prevention of venereal disease have been in operation has varied somewhat from year to year. In some few cases, owing to changes in the garrison or other local circumstances, lock hospitals have been abolished; in others they have been established. In 1879 the number of military cantonments, in which rules for the prevention of venereal disease were in force, was 45 in Bengal, eight in Madras, and 12 in Bombay.

*Since repealed, and Act III. of 1880 passed in its place.

2. About the same time that measures were adopted for preventing venereal disease in military cantonments, attention was also drawn to the prevalence of this disease among European sailors in Indian ports, and among the Native population of large towns, and to the importance of dealing with this evil. With this object Act XIV. of 1868, known as "An Act for the prevention of certain Contagious Diseases," was passed. This Act was applied to the town of Calcutta on the 1st April 1869, to Madras on 15th October 1868, and to Bombay on 1st February 1870. In Calcutta and Madras it has continued in force without interruption. In Bombay, after a short trial, it was abandoned for years, and was revived only a few months ago. With the exception of these three Presidency towns, of five places in British Burma, and of Lucknow, where it was for a time employed as an addition to the rules under Act XXII. of 1864, in the hope of dealing more efficiently with city prostitution, Act XIV. of 1868 has not been brought into operation. The only places where it is now in force are Calcutta, Madras, Bombay, Moulmein, Akyab, and Bassein.

3. The Bengal Government has recently urged the necessity for amending Act XIV. of 1868, so as to empower the Local Government to frame rules under Sections 5 and 11, authorising a police officer to arrest without warrant registered prostitutes who absent themselves from medical examination, or women who carry on prostitution without registration. It appeared to the Government of India that any alteration of the law might await the coming revision of the Cantonment Act, when amendments required in the rules relating to lock hospitals might be made simultaneously in Act XIV. of 1868, and in the different Cantonment Acts; but the Government of Bengal desires immediate change in Act XIV. of 1868, as the Chief Presidency Magistrate in Calcutta has publicly announced in court that arrests under existing rules are illegal, and has expressed his intention to issue process for illegal confinement in any case in which a prostitute complains of arrest. In a subsequent letter the Government of Bengal again presses this point, and urges two other points in which the Act is considered to require amendment, viz.:—

1st. A definition of the term "common prostitute," and

2nd. Provision for compulsory registration on conviction, and retention of names on the register, at the discretion of the Commissioner of Police on proof of prostitution.

4. Before any steps are taken for amending the law, and specially for rendering it so stringent as the Government of Bengal recommends, it is desirable to ascertain what effect the rules already in force have had; and his Excellency the Governor General in Council is therefore pleased to direct that a committee, consisting of the officers named in the margin, shall be assembled at an early date to examine all the available evidence, and to report what influence the rules for the prevention of venereal disease have had as regards either its extent or character. The inquiry should be directed more particularly to the effect of the measures taken to repress contagious diseases in the town of Calcutta; but it may also be found useful to examine and compare the results attained in other places, both under the Cantonment Act, and under Act XIV. of 1868, whether amongst European troops or the general population.

The Honourable B. W. Colvin - - - *President.*

Surgeon-General Crawford, Surgeon-General, Her Majesty's Forces in Bengal - - -
Surgeon-General Cuningham, Surgeon-General and Sanitary Commissioner with the Government of India - - - - - - -
Deputy Surgeon-General J. Lumsdaine, Sanitary Commissioner for Bombay - - -
Surgeon-Major S. C. Mackenzie, Superintendent, Lock Hospitals, Calcutta and Suburbs
} *Members.*

ORDER.

Ordered,—That copy of this Resolution be forwarded to the Governments of Madras Bombay, and Bengal, and to the Military Department for information.

Also, that a copy be forwarded to the Honourable B. W. Colvin, and to the Surgeon-General and Sanitary Commissioner with the Government of India for information.

(True extract.)

(signed) *C. Grant*,
Officiating Secretary to the Government of India.

From Deputy Surgeon-General *J. Lumsdaine*, Sanitary Commissioner for Bombay and Secretary to the Committee, to the Officiating Secretary to the Government of India, Home, Revenue, and Agricultural Department; dated Calcutta, the 26th February 1881.

I HAVE the honour to forward herewith the Report of the Committee assembled under Government Resolution Nos. 1—6 to 12, dated Fort William, the 14th January 1881.

REPORT of a Committee assembled at Calcutta under the Orders of the Government of India, as conveyed by Resolution in the Home, Revenue, and Agricultural Department (Sanitary), No. 1-6 to 12, under date, Fort William, the 14th January 1881.

President:—The Honourable *B. W. Colvin*.

Members:

Surgeon General *Crawford*, Surgeon General, Her Majesty's Forces in Bengal, and Principal Medical Officer, Her Majesty's British Forces in India.

Surgeon General *Cuningham*, Surgeon General, and Sanitary Commissioner with the Government of India.

Deputy Surgeon General *J. Lumsdaine*, Sanitary Commissioner for Bombay.

Surgeon Major *S. C. Mackenzie*, Superintendent, Lock Hospitals, Calcutta and Suburbs.

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1. UNDER paragraph 4 of the resolution quoted, the scope of the Committee's inquiry is—

(*a*) To examine all the available evidence, and to report what influence the rules for the prevention of venereal disease have had as regards its extent or character;

(*b*) To ascertain more particularly the effect of the rules in the town of Calcutta;

(*c*) To examine and compare the results attained in other places, both under the Cantonment Act and Act XIV. of 1868, whether amongst European troops or the general population.

2. The point that has first engaged attention is—

The effect of the rules on the extent and character of the disease in the town of Calcutta.

It may be premised that the Contagious Diseases Act came into force on the 1st September 1869, and that by a Government notification, dated 22nd June 1869, re-published in the "Calcutta Gazette" on the 30th idem, the boundaries of the jurisdiction of Act XIV. of 1868 (the Contagious-Diseases Act) are declared to be conterminous with those of Act II. of 1866 (the Suburban Police Act). In other words, the boundaries include Calcutta and its suburbs, but not Fort William nor Howrah.

3. The evidence which we have been able to procure consisted of certain tabular returns, which we print as Appendices, and the testimony of certain witnesses whom we examined orally.

4. The effect of the rules in Calcutta was examined first, as shown by the evidence, in respect of the registered women; and, secondly, in respect of the general population.

5. The extent of the disease, past and present, amongst the registered prostitutes is shown in special tables furnished by the superintendent of Lock hospitals, and also in the ordinary tables of his annual report for 1879. (The last submitted to Government.)

See Table No. 1.

6. These tables run from 1870 to 1879 inclusive, and for this period the first gives the mean annual number of women on the register as 7,374. From the second it will be seen, that whilst in 1870 there were 437 cases of primary syphilis out of 1,708 admissions from specified diseases, there were only three cases in 1879, and only 100 admissions. At the earlier date the mean number of women on the register was 6,392, and at the later, it was 7,333; the percentage, too, of this the worst form of the disease fell in the 10 years from 25·6 to 3. A third table gives the admissions under a more extended nomenclature, and there is a marked reduction in the more serious and constitutional forms. A fourth table shows the proportion of disease detected at inspections; and here, again, there is a striking contrast between the amount of disease amongst the women inspected for the first time and those examined periodically. An analysis of this table shows that whilst 27 women were found to be diseased out of every 100 primarily examined, there was only one in every 100 inspected periodically. For the better class of women examined at their own houses, the proportion was still less; but amongst defaulters it was nearly 10 per cent. Amongst the unregistered women, most of whom come to hospital voluntarily, every one was diseased; but this must mean that they were forced to attend under the pressure of disease. We think these tables afford satisfactory evidence that amongst the registered prostitutes of Calcutta the operation of the Act has tended to diminish the extent of venereal disease, and has so modified the type that the worst forms are now almost exceptional.

See Table No. 2.

Venereal disease amongst registered women.

See Table No. 3.

See Table No. 4.

See Table No. 5.

Amongst European troops of garrison.

7. As regards the effect of the rules upon the garrison, the return for Fort William is given in the first line of Statement II., and is taken from the Annual Reports of the Sanitary Commissioner with the Government of India. It gives the annual ratios of admission from venereal disease generally per 1,000 of strength; and from this it will be seen that for the 10 years before the Contagious Diseases Act, and the 10 years after, these ratios were respectively 328·2 and 192·7.

See Table No. 6.

Amongst Native troops of garrison.

8. For the Native portion of the garrison the cases of venereal disease are comparatively few. In the eight years, from 1864 to 1871 inclusive, the mean annual ratio of admission per 1,000 of strength was 54·8, and for the next eight years it was 38·3. For the 10 years the Contagious Diseases Act has been in force it is 40·2.

9. These figures, especially in respect of the European troops, show a great diminution in the number of cases of venereal disease since the Contagious Diseases Act was introduced, and the health of the public women improved by it. They appear to us, therefore, to furnish evidence of successful results from the working of the Contagious Diseases Act.

Venereal disease amongst European sailors.

10. Passing next to the influence of the rules on the general population of the area to which they extend, the evidence, though less conclusive than that for the registered women, is sufficient to show that there has been some decrease in the extent and severity of the disease. The statistical evidence is supplied from the Presidency General Hospital and the Civil Hospitals named in Table No. 7. The General Hospital return shows the cases amongst Europeans, chiefly sailors, and it covers a period of 16 years, from 1865 to 1880 inclusive. Dividing this period into four, of four years each, it will be seen that, with an increase of admissions, there is a decrease in the total of venereal cases of all kinds and in those of syphilis, whilst the numbers for gonorrhœa are higher; but it must be remembered that gonorrhœa is much less amenable to control by the operation of the Contagious Diseases Act than syphilis is.

See Appendix, p. 11.

———	1st Period.	2nd Period.	3rd Period.	4th Period.
Total of admissions - - - -	7,673	10,181	11,634	15,060
Venereal cases of all kinds - -	1,040	925	772	883
Syphilis - - - - - -	547	427	339	415
Gonorrhœa - - - - -	296	387	346	438
Bubo - - - - - -	197	111	85	—

Note.—For the fourth period the cases of bubo are included with those of gonorrhœa, and its complications.

Amongst the Native population generally.

11. For the Native population generally the evidence is chiefly based upon the returns in the Lock hospital report for 1879. These returns are received from the Calcutta hospitals and dispensaries; they are for 15 years, from 1865 onwards, and they show in one table the total admissions from all diseases, those from venereal disease of all kinds, and those from primary syphilis. We regret that it does not include a larger number of years prior to the introduction of the Contagious Diseases Act, but we understand that the information for those years is not available.

See Table No. 7.

The

The general conclusions which we have been able to draw from this table may be stated as follows:—

The total number of hospital patients of all kinds (over 200,000 on a yearly average) is so large, that it may be fairly taken to represent a large section of the lowest stratum of the Calcutta population, and to show the hospital attendance of that section. We are aware of the imperfections which attend all statistics collected in this country; but we see no reason to believe that the statistics of hospitals situated in a capital and supervised by European medical officers are less trustworthy than other statistics which are prepared under the general supervision of English officers in India. We think, therefore, that these figures may safely be accepted as showing that, with a considerable increase of patients during the last 15 years, there has been considerable decrease of cases of primary syphilis; in other words, that there has been an important diminution in the extent of the disease.

In judging, however, of the amount of credit which should be given to the Contagious Diseases Act for producing this result, it must be remembered that there was a marked decrease in the number of cases of venereal disease and of syphilis before the Contagious Diseases Act came into force, and that the most remarkable decrease occurred in the two years immediately preceding its introduction. It must also be borne in mind that the progress which has been made since 1869, when the Contagious Diseases Act came into operation, has not been continuous, but has, as a matter of fact, fluctuated considerably; however opinions may differ as to the causes of those fluctuations.

Caution, therefore, is necessary in attributing credit to the Contagious Diseases Act for the measure of success which appears to have been obtained since 1869.

Nevertheless, making all necessary allowances, it is certain that, in spite of all fluctuations, there has never been since 1869 nearly so much syphilis in Calcutta as there was in the years preceding it; and this, although the figures make, and can make, no allowance for the large amount of imported disease which in a large city like Calcutta is inevitable under any system of sanitary control. Lastly, there is the oral evidence to be found in the Appendix which, in spite of some discrepancies, shows satisfactorily to our minds that the type of syphilis is now much milder than it was some years ago.

Taking all these circumstances into consideration, we think it cannot be denied that the working of the Contagious Diseases Act in Calcutta has been attended by success, though, as will be seen hereafter, our opinions vary as to the degree of that success.

Contagious Diseases Act in Madras and Bombay.

12. As regards the operation of the Contagious Diseases Act in Madras and Bombay, the available evidence is not in a form to show what has been the effect upon the general population; but, comparing the registration at those cities with that in Calcutta, the difference is very great. In Calcutta, in nine months after the Act was introduced, there were registered—

In the Town - - - - - - - - - -	6,955
In the Suburbs - - - - - - - - - -	2,405
	9,360

and now, in 1881, there are 7,000, *exclusive* of some 2,000 absentees; the average annual number for 10 years has been 7,374. Now, in Madras, the Surgeon-General with the Government, writing on the 29th December last, says: "The number of registered prostitutes in Madras under observation ranges between 700 and 800." Assuming that all who are registered are under observation, it is more than probable that the numbers given only represent a fraction of those who ought to be registered. In Bombay, too, it is much the same, for there the number on the 14th of last December was only 900. Up to the close of last year only 931 women had been examined, and 293 had been sent to hospital; the number discharged from hospital since it was opened, in September last, is 214. Tables showing the number of venereal cases treated at the European General Hospital and at the Jamsetjee Jeejeebhoy Hospital will be found in the Appendix.

Letter No. 571.

See Appendix, p. 36. Tables 9 and 10.

13. Admitting, as we have said in paragraph 8, that a measure of success has attended the working of the Contagious Diseases Act in Calcutta, the question arises whether this success is such as to compensate for the outlay and other objections inseparable from the working of such a measure.

On this point the Committee is divided (3 to 2), a majority holding that it is, whilst the minority are of an opposite opinion. A still larger majority of the committee (4 to 1) is, however, of opinion, that the success* of the measure would be still greater if the Act, amended as may be necessary, were extended to Howrah, and that the Act should, if practicable in an administrative point of view, be so extended.

Majority.
Hon. B. W. Colvin.
Mr. Lumsdaine.
Dr. Mackenzie.

Minority.
Dr. Crawford.
Dr. Cuningham.

The reason which has led the majority of us to make this recommendation, is that satisfactory evidence was adduced to show that the successful working of the Act is greatly impeded by the presence of a large suburb immediately adjoining Calcutta, by resorting to which prostitutes can evade or defy the Act.

* Minority.
Dr. Cuningham.

Cantonment Lock Hospitals.

14. With regard to lock hospitals in cantonments, the available evidence shows that their general working has been very far from satisfactory. Table No. VI. shows, by interrupted lines, the years on which the rules for the prevention of venereal diseases, passed under the Cantonment Act (XXII., of 1864), came into force in Bengal, and from that time to the end of 1879 the general returns for the Presidency show no real improvement

See Tables Nos. 6, 11, and 13.

ment in the ratios of admissions from venereal diseases. In the subjoined statement for the three Presidencies, the figures are taken from Tables prepared in the office of the Sanitary Commissioner with the Government of India.

STATEMENT showing for European Troops the Mean Annual Ratio of Admissions from Venereal Disease per 1,000 of Strength.

PRESIDENCIES.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	Mean for Nine Years.
Bengal - - -	209	191	167	200	212	195	202	288	270	214·8
Madras - - -	180	164	152	188	208	184	231	250	261	202·0
Bombay - -	174	154	181	170	174	178	205	230	269	192·7
Annual Means -	187·6	169·6	166·3	186·0	198·0	185·6	212·6	256·0	266·6	203·1

See Table No. 13.

15. A more satisfactory return is one showing the invaliding in Bengal from 1862 to 1879, inclusive. It covers a period of 18 years, which may be equally divided for the purpose of comparison. For the first nine years the mean annual strength was 36,462, and the average number of invalids was 1,531, a ratio of 42·1 per 1,000. For chronic rheumatism and secondary syphilis the average numbers were 151 and 88, and their respective means were 4·10 and 2·43. For the second nine years the mean annual strength was 35,934, and the average of invalids was 1,451, or 40·5 per 1,000. For chronic rheumatism and secondary syphilis, the numbers fall to 69 and 50, and their respective ratios are only 1·92 and 1·42. These results will be seen better when shown side by side thus :—

	1st Period.	2nd Period.
Mean annual strength - - - -	36,460	35,934
Invalided from all causes - - - -	1,529	1,451
Invalided from chronic rheumatism - -	151·90	69·10
Invalided from secondary syphilis - -	88·10	50·70
Ratio per 1,000 for all causes - - -	42·10	40·50
Ratio per 1,000 chronic rheumatism - -	4·10	1·92
Ratio per 1,000 secondary syphilis - -	2·43	1·42

These figures have a peculiar significance when it is remembered that each invalid has an appreciable money value. It must not be supposed that every case of chronic rheumatism in this return is due to venereal disease; nor is it probable that all the cases in Table No. 12, entered as gonorrhœa, are true gonorrhœa. There is evidence that the complaint has increased rather than diminished, but it may be that the entries include other, and slighter, forms of urethral discharge.

16. There is no doubt that much of the want of success in the cantonment lock hospital system may be attributed to defective organization; to the frequent change of officers, administrative and executive, and to a want of continuous interest in details of management. The diminution of venereal disease in the army in India is too important an end to be given up, because a measure has failed from causes which, it is believed, admit of remedy; and on these grounds we would recommend—

(1.) That no lock hospital be placed in charge of any one below the grade of a commissioned medical officer in military employ.

(2.) That all returns and reports be submitted to the Deputy Surgeon-General, Her Majesty's Forces, in the first instance, and that he be held responsible that the authorities be moved to take prompt action when abnormal conditions are indicated.

(3.) That the especial attention of Local Governments be directed towards the necessity of enlisting the active co-operation of the subordinate civil authorities in the successful working of the Act.

(signed) *B. W. Colvin.*
T. Crawford.
*J. M. Cuningham.**
John Lumsdaine,
Sanitary Commissioner for Bombay.
S. C. Mackenzie.

*Dissenting from paragraph 13 for reasons stated in separate memorandum.

EXPLANATORY MEMORANDUM.

Para. I. WITH regard to paragraph 5, I would insist strongly on the fact that the Sanitary Commissioner's reports cannot show the effect of local preventive measures, because they include imported disease, secondary cases, and gonorrhœa. The point to be ascertained is the quantity of primary syphilitic infection in a place, and this is kept out of sight in the Sanitary Commissioner's figures.

II. With regard to paragraph 6, I beg to say it has been ascertained that most sepoys consort with women who are attached to regiments and move with them. They are affected, therefore, little or not at all by local preventive measures.

III. With reference to the Table in paragraph 7 of the report, I beg to say that these periods are arbitrarily fixed. They obscure the facts especially as great, but clearly explained variations have taken place in the several years of the Act's existence. This latter point should prohibit all grouping of annual figures.

IV. With regard to the latter portion of paragraph 8, I beg to say that the increase of disease in years 1875 and onward is due to inclusion of a new area. If this fact be kept out of sight, the truth must be ignored. The course of events is this: The town syphilis is greatly and steadily diminished year by year. A new area is then included, and again steady reduction brings this area into as favourable a state as the rest. The fluctuations in the table do not require the general action of numbers to explain them. The cause of every fluctuation is distinctly demonstrated in the annual reports furnished by my predecessor Dr. Payne, and is so clear and indisputable as to leave the excellent results open to no possible doubt.

(signed) *S. C. Mackenzie,*
Superintendent, Lock Hospital, Calcutta, and Member of the
25 February 1881. Committee on Contagious Diseases.

EXPLANATORY MEMORANDUM by Surgeon General *Cuningham*, Member of the Committee.

I HAVE signed this Report so as to avoid dissent as much as possible, but I wish to add a note to explain why I disagree with the main conclusions of the Committee, as stated in paragraph 11. It was not, I believe, intended that the Committee should do more than state the facts which they might be able to collect; but as these facts are in many respects imperfect and open to different interpretations, it appeared desirable to express some opinion in respect to them. Both Dr. Crawford and I are of opinion that, so far as can be judged by the available evidence, the measure of success which has attended the working of the Contagious Diseases Act in Calcutta is not "such as to compensate for the outlay and other objections inseparable from the working of such a measure."

Practically, this appears to be the most important question before the Committee. In forming any opinion upon it, two points have to be very carefully considered; first, what success has attended the working of the Act; and, secondly, what are the objections to the Act against which this success is to be weighed.

It is extremely difficult to form anything like an exact estimate of the results of the working of the system during the last twelve years in which it has been in operation. The registered women no doubt have benefited; this was a certain result; but the question is not what good has been done to the prostitutes, but how far has venereal disease been checked generally among the people. It may be argued that because disease has diminished so much among the women, therefore it must have diminished very much amongst the other portions of the population. But the fact that, while venereal disease among the registered prostitutes has decidedly decreased, no such decided decrease can be claimed as the result of the Act among the rest of the people, shows very clearly that the connection between the two is by no means so definite as is generally assumed. This want of accord between the two sets of results is admitted on all hands; but the advocates of the system hold that the imperfect results on the community have arisen partly because the rules have never embraced Howrah, and partly because, even within the area over which they have been nominally in force, a very large number of the women evade it. It is estimated, indeed, that only one-half of the prostitutes who ought to be registered have been registered. The hospital statistics practically have formed the only evidence open to the Committee, but they are vague and meagre, and so little to be depended on that the figures regarding the Medical College Hospital, which were supplied direct by the resident medical officer, differ materially from those which appear in the annual lock hospital reports. If the Act had done good such as might have been anticipated from the continual control of 7,000 women over a number of years, this good must have been so marked and so decided as to place the fact beyond all manner of doubt, but there is no evidence of this kind.

The decrease of disease among the women has been decided and progressive from year to year, but there has been no such decided result among the general population, and no

progress has been made during the last eight years. Considering the enormous population in and around Calcutta from which the patients come, the large floating population who pass in and out not only by the river but by other ways, and the host of medical practitioners of all kinds, physicians, licentiates, hukeems, baids, &c., who gain their living by attending the sick, it is clear that the hospital statistics at the best can be taken to represent but a small portion of the number of persons requiring medical treatment in Calcutta. It follows that those applying at these hospitals for treatment on account of venereal disease must form but a small portion of the number suffering from it. The only conclusion, therefore, that can be come to is that, in spite of the Act, venereal disease is still most common in Calcutta. The results which have been gained, imperfect and unsatisfactory as they are, seem altogether insufficient to justify the expenditure of money and the interference with the people in their most intimate social relations which they have necessitated. The cost has fallen little short of 5,000 rupees per mensem. The arrest on an average of 12 women every day in the year* for breaches of the rules represents a state of things which must be attended with the gravest risk. The people naturally dislike the Act very much. Were the cost made entirely a charge on the municipality instead of being in the main met from provincial funds, the municipality could not afford to pay it. The money, no matter from what source it is derived, might be spent on objects which are much more likely to benefit the health of the community. The evil effects of venereal disease, great as they may be in individual cases, are in the aggregate a mere nothing compared with the evil effects of fever, dysentery, and the ordinary diseases of India, both in respect of the present suffering they cause, and the influence they exercise over the health and physique of succeeding generations. On all these grounds a very decided improvement in the history of venereal disease seems necessary to warrant the continuance of such an Act. There is no such evidence.

*See Report on the Calcutta Lock Hospital for 1879.

But can such decided improvement be secured if the Act is extended to Howrah? I do not think it can. The evidence points to Howrah only as one of the imperfections of the system, and it is the least difficult to deal with. Even within the area already embraced, after 11 years of its operation, it is in evidence that only about one half of the prostitutes have been brought under surveillance. To look after from 14,000 to 18,000 women, to examine them periodically, and to avoid injustice and oppression in carrying out the Act with the stringency recommended, is, I believe, impossible. The attempt would certainly necessitate a greatly increased expenditure, a large preventive establishment, and such extended police powers as must be productive of the gravest evils. I do not undervalue the importance of diminishing venereal disease, but I cannot look on this as the one object to be pursued totally irrespective of other considerations. Nor do I think it desirable to attempt the protection from venereal disease of the people of a large city in India when it has never been deemed desirable to attempt such a thing in England. The objections to it which exist here are much greater than they are even in England. The inclusion of Howrah might, no doubt, make the arrangements more calculated to gain a certain measure of success, but that measure must always be a very small one, for Calcutta, even with Howrah included, does not form a close community which can be guarded in this way, but merely a minute portion of the great population of the country which comes and goes on all sides.

The above arguments, which apply primarily to Calcutta, apply with even greater force to Madras and Bombay. In both of them it is quite evident from the small number of women on the register, that the Act has been merely a waste of public money. The Madras municipality is poor, and can ill afford the charge. The Bombay municipality has openly declared its opposition to the Act, and has declined to contribute towards it. Is the Bombay municipality to be forced to support the Lock Hospital in spite of their conviction that it is most objectionable on all grounds, and that it ought not therefore to be maintained; and if Bombay escapes the contribution, are the Calcutta and Madras municipalities to be required to continue theirs? This seems to be peculiarly a matter in which the municipalities may be left to act on the principles of self-government. If they desire to have the Act, they may have it. If they do not wish it, let them do away with it so far as concerns themselves. If the Government desire to continue the Act for the benefit of soldiers and sailors, and the European community generally, the class of people frequented by them, as the deputy commissioner of police says, is well known, and can be registered with a very small part of the expense and annoyance to the people, which are inevitable under the present system, and which must increase in proportion as the present system is extended and rendered more stringent. In Calcutta, for example, instead of 9,000 women, as at present, or of 18,000 women as proposed, the number to be supervised would be limited to about 1,000.* The comparatively trifling cost would be a fair charge on the State.

*See Mr. Lambert's evidence.

As regards cantonments also, the conclusions of the Committee are somewhat at variance with my opinions; but I am so impressed with the evil of venereal disease among European troops in India, and the importance of checking it, if possible, that I shall express no dissent. I fear there may be great practical difficulties in carrying out the system they recommend, but I offer no objection to its being tried. I would only limit the trial to a fixed period.

I would add a word in explanation of the supposed imperfection in the statistics of the Sanitary Commissioner with the Government of India. The mode in which the statistics of venereal disease in the garrison of Fort William should be shown has formed the subject of discussion for years. The medical officer of the Lock Hospital, in his reports, has

has allowed only those cases to appear which are stated to have been contracted in Calcutta. The Sanitary Commissioner, on the other hand, has pointed out that there are many serious objections to such a mode of calculation. It is often impossible to tell where disease is contracted; and even if such a distinction could be accurately drawn, it is evident that no fair comparison can be made between years in which such a procedure is adopted, and former years in which it was never adopted. Under the system which the medical officer of the Lock Hospital advocates, the hospital in Fort William may be full of venereal disease, and yet his reports may show not a single case. The object which the Government has in view is to ascertain what effect the Act has had in reducing venereal disease in the garrison. So far as estimating this practical benefit is concerned, it is quite immaterial where the disease was contracted. The inefficiency to the army and the loss to the State are just the same, whether the disease is contracted in Calcutta or out of Calcutta. The statistics of different forms of venereal disease are not worked out in the Sanitary Commissioner's statistics station by station, because, as already explained, it is impossible in many cases to say where disease is contracted. The result would not be worth the labour involved. The different forms are fully shown for the army as a whole, and by these results the efficiency of Lock hospitals must be judged so far as the troops are concerned.

28 February 1881. *J. M. C.*

APPENDIX.

PROCEEDINGS of a Committee assembled at Calcutta, under the Orders of the Government of India, as conveyed by Resolution in the Home, Revenue, and Agricultural Department (Sanitary), No. 1–6 to 12, under date Fort William, the 14th January 1881.

FIRST DAY.—19 January 1881.

AT a preliminary meeting held on Wednesday, the 19th January, letters were addressed to the following gentlemen, inviting them to attend a meeting on the 24th idem, and give, for the town of Calcutta, such information as might be at their disposal with regard to the present prevalence and character of venereal disease, together with the facts and figures which have influenced their conclusions:—

Surgeon Major *Jones*, Surgeon Superintendent, Presidency, General Hospital.
Surgeon *Nicholson*, 2nd Resident Surgeon, Presidency General Hospital, and Superintendent, Presidency Jail.
Surgeon Major *Pilcher*, Civil Surgeon, Howrah.
Surgeon *McConnell*, Resident Physician, Medical College Hospital.
Surgeon Major *Raye*, Medical College Hospital.
Surgeon Major *Kenneth McLeod*, Medical College Hospital.
Dr. *Waller*, General Practitioner.
Dr. *Kenneth Stuart*, in medical charge, Customs Preventive Service.
Dr. *Reilly*, Resident Medical Officer, Chandney Dispensary.

Of the gentlemen above-named, Surgeon Major Raye was on duty, which prevented his attendance, but he wrote to say he "had no special opportunities of judging whether venereal disease is more or less prevalent now than it was formerly." Dr. Waller wrote to say, "he had no experience of the extent or character of venereal disease in Calcutta." Surgeon Major Kenneth McLeod wrote to the same effect, but he forwarded a table, the only one he could furnish, showing for Calcutta the number of reported deaths from syphilis from 1865 to 1880 inclusive. He added, however, that the figures were unreliable, "for even if registration in Calcutta is exhaustive, the diagnosis of death causes is subject to profound doubt. It is not easy for the most qualified physician to determine in many cases whether a fatal lesion is of syphilitic origin, or how much share a primary attack of syphilis has had in a fatal issue." He said that, as a hospital surgeon, it was only secondary and tertiary syphilitic manifestations which came under his notice. Patients from all parts of Bengal came to the Medical College Hospital, and he had treated syphilitic lesions due to infection contracted in Bombay, and even beyond India. As a private practitioner his experience was limited to a period posterior to the introduction of the Contagious Diseases Act, but he could safely say he was not often consulted for venereal disease; in fact, he could not recollect ever having been consulted in Calcutta on account of a true syphilitic sore acquired here.

SECOND DAY.—24 January 1881.

The other gentlemen who were invited to attend, came, and gave the information recorded against their respective names; this information, and the tables submitted, will be dealt with subsequently.

Surgeon Major *Jones*, Surgeon Superintendent, Presidency General Hospital.

Has had four years' experience in Calcutta; three years at the General Hospital, and one at the Mayo Hospital, but none prior to the introduction of the Contagious Diseases Act in 1869.

Question.—Can you give any information as to the extent and the type of venereal disease in Calcutta?

Answer.—As regards its extent the table handed in shows the number of patients treated in the General Hospital for all diseases, from 1865 to 1880 inclusive; it gives the admissions from syphilis, bubo, and gonorrhœa, and their ratios per 1,000 to the total treated.

As regards the type our hospital records show unmistakeably that primary syphilis is diminishing, and my impression is that there is less of it in Calcutta generally. The hard chancre is now rarely seen; but soft chancres are numerous, and so are gonorrhœa cases.

Our venereal cases are chiefly from the shipping, and most of them from sailing vessels. They are European sailors, and some nine-tenths of them contract the disease here. The number of admissions has not been affected by the Suez Canal route. The cases are invariably first cases; in fact, I cannot remember one single instance of a re-admission. As a rule they are kept in hospital until cured.

The decrease in the number of our admissions is not a sign of diminished disease in the city generally. The sailors are not more than about 5,000 altogether, whilst the city population is half a million or more.

PRESIDENCY GENERAL HOSPITAL RETURN,

Showing for Sixteen Years the Total Number of Patients Treated; those Treated for Syphilis, Bubo, and Gonorrhœa, and their Ratio per 1,000 to the Total Treated.

YEARS.	Total Number of Patients Treated.	Syphilis.	Bubo.	Gonorrhœa.	Total of Venereal.	Ratio per 1,000 of Venereal to Total Treated.	Mean Ratios for Periods of Four Years each.
1865	2,431	145	52	65	262	107	
1866	2,416	121	56	79	256	105	
1867	2,377	135	48	79	262	110	
1868	2,449	146	41	73	260	106	
1869 *	2,641	141	37	84	262	100	
1870	2,551	108	29	118	255	100	
1871	2,546	90	20	106	216	86	
1872	3,443	88	25	79	192	56	
1873	2,723	94	24	74	192	70	
1874	2,437	88	9	78	175	72	
1875	2,905	65	22	100	187	64	
1876	3,569	92	30	94	218	61	
1877	4,613	106	–	125	231	50	
1878	4,164	80	–	168	248	59	
1879	3,115	90	–	93	183	59	
1880	3,168	139	–	112	251	80	

* The Contagious Diseases Act came into force in Calcutta on the 1st April 1869.

Note.—Since 1876 the cases of bubo are included with those of gonorrhœa and its complications.

Surgeon *Nicholson*, Second Resident Surgeon, General Hospital, and Superintendent, General Hospital.

I have only been four years in Calcutta at the General Hospital and Presidency Jail. I have held these appointments since February 1877. I also held them for three months in 1874. I see very few cases of venereal disease of any kind at the General Hospital, as I am in charge of physicians' wards; and such cases, when admitted, are treated in the surgical wards. My experience of venereal disease in Calcutta is almost entirely confined to practice amongst the prisoners, both European and Native, who are confined in the Presidency Jail, but there is very little syphilis there. I cannot say there has been any change of type amongst venereal diseases in Calcutta; the type in my experience has always been mild. I have seen a far more virulent type of disease elsewhere in Bengal, particularly at Goalundo, the terminus of the Eastern Bengal Railway, on the Ganges. I saw it amongst the lascars of the inland steamers, and amongst the prostitutes of the place who attended the charitable dispensary; also amongst the railway coolies there. It was so bad there, that I recommended the introduction of the Contagious Diseases Act, but unsuccessfully. I proposed this to prevent the spread of syphilis into the interior of the neighbouring districts, as Goalundo then attracted hundreds of boats from these districts bringing country produce of all kinds to the railway. The crews of these boats frequented the prostitutes in the bazar, and if they contracted the disease, they were likely, I thought, to carry it to their villages. Moreover, lascars might in the same way convey it to the various stations on their way to Assam. The communication between Goalundo and Calcutta is very direct and frequent by steamer, but it is impossible to say how far the disease amongst lascars was carried from one place to the other.

Surgeon *McConnell*, Resident Physician, Medical College Hospital.

I have been nine years in Calcutta, but my duties as resident physician and superintendent of the outdoor medical dispensary preclude the observation of venereal diseases except in their secondary form, and for this reason I cannot say whether they have diminished under the operation of the Act. Cases of primary syphilis would only be admitted under very exceptional circumstances, but all have the benefit of treatment at the dispensary for out-patients. I cannot say whether any of the cases so treated are relapses. Rheumatic affections are more common now than they were eight years ago, and the majority of them may be attributed to syphilis and gonorrhœa. They have increased even during the last year. These cases are now distinguished in my own dispensary returns, but formerly they were not. There has been an increase in the total venereal diseases treated at the Medical College Hospital this year, a very remarkable increase as compared with the year 1879; but, in my opinion, this is measurably due to the increased attendance at the new dispensaries during 1880, our returns showing nearly 1,000 more patients treated (for all diseases) than last year. (*See* Table appended.)

STATEMENT showing the Cases of Venereal Disease Treated at the Medical College Hospital, Calcutta, including In-patients and Out-patients, and also Males and Females, and Christians and Natives, &c.

YEAR.	Total Number of Cases Treated (all Diseases).	Syphilis (Primary and Secondary).	Gonorrhœa (and its Complications).	Total Venereal Disease.	Per-centage to Total Treated.
1864 - - - -	43,103	2,021	1,299	3,320	7·7
1865 - - - -	34,025	1,498	1,203	2,701	7·9
1866 - - - -	41,546	2,355	1,650	4,005	9·6
1867 - - - -	40,246	1,465	1,842	3,307	8·2
1868 - - - -	41,350	1,818	1,408	3,226	7·8
1876 - - - -	49,031	1,186	1,211	2,397	4·8
1877 - - - -	52,473	1,085	1,165	2,250	4·2
1878 - - - -	54,134	1,166	1,196	2,362	4·3
1879 - - - -	56,022	713	649	1,362*	2·4
1880 - - - -	62,859	1,178	867	2,045	3·2

Note.—The figures in this table differ from those from which Table No. 7 was compiled for the Lock Hospital Report of 1879. For this reason the Committee has not made use of the table.

29 January 1881. *J. F. P. McConnell*, M.B.

Dr. *Kenneth Brodie Stuart*, in Medical Charge, Customs Preventive Service.

I have had 22 years' experience of Calcutta. I have a large practice amongst Europeans and East Indians, and its character has never altered. In my earlier days I used to treat many cases of true primary syphilis, but now the hard chancre is the exception. I have noticed an improving condition in this respect for the last 10 years, but I cannot say whether it is attributable to a higher moral tone amongst the men, or to there being less disease amongst the women. I am quite sure that in my practice I see less of both syphilis and gonorrhœa, and the cases of the latter are the more numerous. Rheumatic affections are common, but I would not put them down to gonorrhœa, nor can I say whether they are increasing.

Dr. *Reilly*, Resident Medical Officer, Chandney Dispensary.

I have been 21 years in Calcutta, and have a considerable practice amongst Europeans and Natives. In my experience I treat more cases of gonorrhœa now than of syphilis, and the type of the latter disease is milder; it may be that this fact is owing to the present facilities for obtaining the best advice and treatment. I may mention that women used to apply for treatment prior to 1869; they were chiefly the German women. Our patients frequently absent themselves for several days, and probably go elsewhere for treatment. In some instances they return in a worse condition, and this irregular attendance affects our total of cases treated. The table handed in is as correct as it can possibly be.* In my practice I see a good deal of rheumatism, and in my opinion it is chiefly due to syphilis and gonorrhœa. The worst cases of venereal disease that present themselves are, without a doubt, aggravated by injudicious treatment at the hands of native quacks. The Chandney dispensary is in a quarter much frequented by soldiers and sailors and Europeans generally.

*Included in Table No. 7.

Surgeon Major *Pilcher*, Civil Surgeon, Howrah.

I have been in charge of this hospital for four years. The Contagious Diseases Act is not in force in Howrah; but some five years ago the local practitioners petitioned for its introduction. These practitioners are intelligent men, educated up to a European standard, and graduates of the Medical College; they complain that the place is a refuge for prostitutes from Calcutta, and they say there is a large amount of venereal disease. The population is about 100,000. I cannot commit myself to an opinion as to the type of the disease, but during the last four years I have not seen two cases of phagedenic ulceration. The table handed in is fairly correct. (*See* Table No. 8.)

TABLE furnished by Surgeon Major *Kenneth McLeod*, showing Deaths in Calcutta from 1865 to 1880, inclusive, registered as occurring from Syphilis.

YEARS.	Males.	Females.	TOTAL.	Per-centage for each Period of Four Years.
1865	10	5	15	
1866	10	4	14	
1867	5	2	7	=10·2
1868	5	—	5	
1869 *	4	—	4	
1870	8	—	8	
1871	10	1	11	=7·0
1872	2	3	5	
1873	10	3	13	
1874	12	9	21	
1875	7	1	8	=13·5
1876	7	5	12	
1877	6	5	11	
1878	1	3	4	
1879	1	3	4	=8·5
1880	8	7	15	
TOTAL	106	51	157	
Annual means	6·6	3·92	9·81	

* The Contagious Diseases Act came into force in Calcutta on the 1st April 1869.

The

The following gentlemen were invited by letter to attend the next committee meeting on Monday, the 31st January :—

Dr. Jogobundo Bose, Campbell Medical School.
Dr. Soorjee Coomar Surbadhicary, Wellington-street.
Dr. Anderson, Messrs. Bathgate & Co., Old Court House-street.
Dr. Ferris, Messrs. Scott, Thomson & Co., Government-place.
Dr. Comley, Chowringhee-road.
J. Lambert, Esq., Deputy Commissioner of Police.
Dr. Kernot, Messrs. Smith, Stanistreet & Co., Dalhousie-square.
Dr. Promotho Nath Dass, Khooroot-road, Howrah.
Surgeon General Payne, 41, Chowringhee.

Third Day.—Monday, 31 January 1881.

The following gentlemen attended, and gave the information here recorded :—

Dr. FERRIS.

I have been a general practitioner in Calcutta since 1856, and during that time have constantly treated cases of venereal diseases both amongst Europeans and Eurasians. In my experience they are as common now as they were prior to the introduction of the Act in 1869. As regards the registered European women I am frequently consulted by them, and occasionally treat them although they hold their Lock hospital certificates; they are chiefly the German and Russian women. At the present time I have 20 patients on my list for syphilis and gonorrhœa, and most of them are suffering from primary syphilis. Speaking generally, the primary cases, are, in my experience, as numerous as ever, but the type is perhaps somewhat milder. At the same time I do not connect this modification of type with the operation of the Act, but rather is it due to improved general conditions. I see cases from all parts of India, but the majority are contracted in Calcutta, including Howrah, and very many are non-residents, of whom some are known to have brought the disease with them. The letter now handed in was a reply to one from the Government of Bengal. It was submitted in May 1871, and were it necessary, I could now endorse all that I said then. For every female patient on my list there are probably 20 male.

From *S. C. Bayley*, Esq., Secretary to the Government of Bengal, to Dr. *G. R. Ferris*, Messrs. *R. Scott, Thomson & Co.*, dated 10 May 1871.

My dear Sir,

THE Lieutenant Governor is anxious to learn if the Contagious Diseases Act has had any appreciable effect in lessening the amount of venereal disease among the sailors frequenting this port, and he desires me to write and ask if you will be so good as to favour him with your opinion on this point, giving the facts and figures, should you have any at hand, which may have influenced your conclusion.

The Lieutenant Governor will esteem it a favour if you can give him an early reply.

From Dr. *G. R. Ferris*, M.R.C.S., England, to the Secretary to the Government of Bengal, dated Calcutta, 12 May 1871.

Sir,

IN answer to your letter of the 10th instant, desiring information for his Honour the Lieutenant Governor regarding the effect of the Contagious Diseases Act in lessening the amount of venereal disease among the sailors frequenting this port, I regret being unable to give any definite information, having ceased visiting ships professionally since 1863, excepting in cases of other severe illness requiring consultation with my partners, Dr. J. A. Ferris and Dr. J. M. Comley. As consulting medical man to, and in charge of R. Scott, Thomson & Co., " Ld.," I consider, from comparison in number of prescriptions from other medical men sent to this establishment for dispensing for parties suffering from venereal disease, and my own practice prior to working of the Act, and subsequently, I find no diminution. I should of course regret to say there had been an increase, but unfortunately, during the last six months, there has been an increase of venereal complaints over any time I can remember (excepting in 1857, the year of the Mutiny, when there was such a large influx of soldiers into this country) since the time of commencing practice in the country in the year 1853. The cause, I fear, is that a large number of prostitutes who formerly had a certain amount of pride in looking well after themselves, and for the sake of gain and repute in their calling, guarded as much as possible against spreading the contagious disease; but now, since the working of the Act, have lost even the little self-respect for themselves they formerly held, and Government preventing their being

free agents, and assumed the responsibility, they take a pleasure in spreading the disease, and in cases of complaint from an unfortunate inoculated party, with gratification court themselves under their license ticket. Statistics on registry, excepting in hospitals, of course cannot be kept by any medical practitioner, for if he did so, and such were known, it would be considered a breach of faith and prove ruinous to his interests. My opinion is that the Contagious Diseases Act has failed entirely in the object Government had in view when framing it, but in its stead, has worked injuriously and had a most degrading and demoralising effect.

Dr. *Anderson.*

I have been a general practitioner in Calcutta for eight years, chiefly amongst Europeans and Eurasians, and, as far as my experience goes, there is more venereal disease now than there was four years ago. I returned from home in July last, and since then I have kept a return of my syphilis and gonorrhœa cases. During the last six months I have treated nine cases of hard chancre, nine of soft, and 40 cases of gonorrhœa; some of the latter were virulent and led to cystitis and rheumatism. All these cases were contracted in Calcutta, including Howrah, but the worst cases come from the Mofussil. The type of primary syphilis is somewhat milder than it used to be; it may be that with increased facilities for treatment, the patients now come for it at an earlier stage. I also see a good deal of the secondary form.

Dr. *Soorjee Coomar Surbadhicary.*

I have been a general practitioner here for the last 22 years, and during that time I have seen a good deal of venereal diseases, chiefly amongst Natives and East Indians. In my early days I used to treat the worst class of cases, primary, secondary, and tertiary; and gonorrhœa and rheumatism were very common. Since the Act was introduced there has been a steady diminution of the primary form, and now I hardly ever see a hard chancre; the secondary form is more common. My impression is that a good deal of the disease is brought into Calcutta. I have fewer women patients now than formerly, and, speaking generally, I think there is a diminution of disease both as regards its type and the numbers affected. The Natives object to the Act very strongly, especially to the periodical examination.

J. Lambert, Esq., Deputy Commissioner of Police.

I have been in Calcutta since 1872, and, as Deputy Commissioner of Police, I have superintended the practical working of the Contagious Diseases Act for the last eight years. In my opinion the Act has had a fair trial. I think the large majority of public prostitutes are registered; certainly most of those to whom the soldiers resort. But the number of Native women who, under various pretexts evade the operation of the Act, is very large, though to all intents and purposes they are prostitutes. There are also European and Eurasian prostitutes who are not registered. They are well known to the police, but it is extremely difficult in such cases to obtain sufficient evidence to warrant any action being taken. Many unregistered prostitutes live at Howrah, where the Act is not in force. They come to Calcutta during the day time to ply their calling. Howrah is also a place of refuge for registered women who become diseased. They leave Calcutta to evade arrest. Very few of the women who contract disease would go to hospital of their own free will. They dislike the restraint; otherwise they receive excellent treatment while under detention. I receive frequent complaints against the police in connection with their operations under the Act. Considering the great temptations to which the lowest grades of the police are exposed in consequence of their powers under the Act, I consider that they have exercised their powers with considerable forbearance. The Act is no doubt a terror to women who, though not actually public prostitutes, yet support themselves entirely by prostitution. This is a large class in Calcutta as in all other large towns. To really respectable married women the Act is no terror at all. During the last eight years there have not been more than five or six convictions of police officers for oppression or extortion under the Act, and I myself have disposed of very few cases departmentally; the statements handed in will show them. I cannot say what proportion the cases reported bear to those not reported, but I have no hesitation in saying that, as a rule, the women have no reason to complain of intentional hardship at the hands of the police. The Act offers peculiar temptations to the lower grade of police. Making due allowance for the peculiar character of the work to be done, I believe there are as few abuses under the Act as under any other. The Act is very unpopular with all classes of Natives. They have no sympathy with it, because they consider it was introduced to benefit Europeans. Disease is not so prevalent amongst members of the police force as to cause inefficiency. If a woman can satisfy the Commissioner of Police that she really desires to leave off prostitution, her name is at once taken off the register. The police do not

throw

throw obstacles in a woman's way. The names of women who are lost sight of for six months are also removed from the list of "women liable to attend." The name of a registered woman who had removed to Howrah would not be struck off simply in consequence of the removal. The Act is not in force in Fort William, and occasionally women have been caught about its neighbourhood. I have no doubt whatever that the Act largely tends to lessen disease amongst Europeans of all classes, especially amongst the troops, who resort, as a rule, to women of the lowest class. The number of women who should attend examination at the present time is a little over 7,000, as may be seen from the statement, but of these not more than 1,000 are accessible to Europeans.

STATEMENT showing the Actual Number of Registered Prostitutes liable to attend for Medical Examination under Act XIV. of 1868.

SECTION.	Number liable to attend on 31st December 1880.	REMARKS.	SECTION.	Number liable to attend on 31st December 1880.	REMARKS.
A. Town - -	298		Brought forward	5,647	
B. „ - -	835		A. Suburbs -	79	
C. „ - -	201		B. „ - -	73	
D. „ - -	212		C. „ - -	52	
E. „ - -	922		D. „ - -	28	
F. „ - -	626		E. „ - -	304	
G. „ - -	318		F. „ - -	171	
H. „ - -	482		G. „ - -	29	
I. „ - -	380		H. „ - -	6	
J. „ - -	418		I. „ - -	228	
K. „ - -	246		J. „ - -	28	
M. „ - -	457		K. „ - -	29	
N. „ - -	204		L. „ - -	26	
O. „ - -	48		M. „ - -	260	
			N. „ - -	33	
			O. „ - -	8	
			Total - - -	1,354	
Total carried over	5,647		GRAND TOTAL -	7,001*	

2 February 1881.

J. Lambert,
Deputy Commissioner.

* This number *excludes* the number of registered prostitutes who have absconded, *i.e.*, left Calcutta (for places such as Howrah, Sulkea, &c., beyond the jurisdiction of the Act), amounting to about 2,000, since the introduction of the Act. These women ,on arrival in Calcutta, are liable to be arrested as old defaulters, and are, therefore, borne on the books, but they are not taken into account.

STATEMENT showing the Numbers of Registered Prostitutes of Calcutta and its Suburbs who receive European Visitors.

SECTION.	Number of Houses.	Number of Native Women.	Number of East Indian Women.	Number of European Women.	Number of Registered Women found Diseased during 1879.	REMARKS.
E. Town - - -	3	9	–	–	661	1,087
F. „ - - -	9	34	–	–	426	
I. „ - - -	3	3	–	–	140	
H. „ - - -	32	156	4	–	208	999
J. „ - - -	89	261	9	–	333	
M. „ - - -	133	232	2	75	458	
K. „ - - -	3	3	–	1	74	
N. „ - - -	9	23	1	1	111	
Total - - -	281	721	16	77	2,411	
I. Suburbs - - -	5	5	–	–	199	
M. „ - - -	37	94	1	–	293	
Total - - -	42	99	1	–	492	
GRAND TOTAL - -	323	820	17	77	2,903	
Northern Division -	47	202	4	–	1,435	
Southern Division -	276	618	13	77	1,468	
TOTAL - - -	323	820	17	77	2,903	
		914 registered prostitutes.				

2 February 1881.

J. Lambert,
Deputy Commissioner.

STATEMENT showing the Number of Police Officers Convicted for Oppression and Extortion, and Departmentally Punished by Dismissal and Reduction since 1st April 1869 (the date on which Act XIV. of 1868 came into force).

YEAR.	Number of Police Officers Convicted.	Number of Police Officers Departmentally Punished.	REMARKS.
1869	—	—	
1870	—	—	
1871	—	—	
1872	1	- - -	One departmental dismissal, reported in Annual Report. Offence: bringing a false suit against a registered prostitute in Small Cause Court.
1873	- - -	1	
1874	—	—	
1875	—	—	
1876	- - -	2	
1877	—	—	
1878	2	1	Four dismissals, reported in Annual Report. Offence: in three cases, being neglect of duty.
1879	1	2	Two dismissals, reported in Annual Report. Offence: in one case, being borrowing money from a registered woman, and in the other, forcibly attempting to have intercourse with an unregistered woman.
TOTAL	4*	6†	

2 February 1881.

J. Lambert,
Deputy Commissioner.

* Of these four, three were constables of the regular police force, and one 3rd class corporal of the Preventive Establishment.

† Of these six, four were 3rd class corporals, and one 3rd class serjeant of the Preventive Establishment, and one was 2nd class inspector of the local police.

Dr. *Jugobundo Bose,* Campbell Medical School.

I have 24 years' experience of Calcutta, and my practice is chiefly amongst Natives and Eurasians. I have seen a good deal of venereal disease, and, prior to the introduction of the Act, it used to be very common amongst the lower class of Hindus and Mahomedans; it was even common amongst the better classes. Amongst these last it has decreased during the last 10 years, and the type now met with is milder; but amongst the lowest class the bad cases are as bad as ever, and as common. The tertiary symptoms are also as common now, but I see less of secondary eruptions. Since the Act was introduced I have only had one or two patients registered under it. My impression is that there is less of the disease in Calcutta generally, and I think much of it is imported; many of the tertiary cases are also imported. There are Native practitioners who will accept a fee of four annas.

Surgeon General *Payne.*

My experience in Calcutta dates from 1856, but prior to the introduction of the Contagious Diseases Act I had no special opportunities of seeing venereal diseases amongst Natives. I had charge of the General Hospital wards which were for Europeans and Eurasians. I was superintendent of the Lock Hospital from the date of the introduction of the Act (1st April 1869) to the end of 1879. Until quite lately I used to see every case on admission, and throughout I saw all before being discharged; they were treated by the resident medical officer. Since the introduction of the Act there has been a marked decrease of diseases in the aggregate, and this may be seen in Table VI. of the Report on Lock Hospitals for 1879. I do not think the disease amongst the higher classes can have been affected by the Act, for they probably do not resort to the women registered

under it. Amongst these registered women there has been a very marked change in the type of the disease; in fact, the worst forms have practically disappeared; and not only this, but I have learned, year by year, from official inquiry in regimental hospitals, that in Calcutta the improvement amongst European soldiers has, in this respect, been equally marked. Probably not many more than half of the prostitutes are registered, and obviously the extension of the system would involve increased cost, larger preventive establishments, and more adequate police powers. But I have no hesitation in saying that the results of the Act have been so beneficial within the scope of its working, that, if suppression of syphilis be worth money, the work done must be worth the money spent, and it would be highly desirable to extend the operation to all who ought to be on the register, but are not. Of the many causes which impede effective working, I may cite *nika* marriages. Women so circumstanced are, to all intents and purposes, prostitutes; but any attempt to register them would be met by the plea of marriage. The working of the Act has surpassed my expectations, and I think it is carried out far more efficiently than the Cantonment Act. I would point out that the effect of Act XIV. on the health of the garrison cannot be ascertained from the returns of the Sanitary Commissioner with the Government of India, where all varieties of affections are grouped together, and diseases contracted in many places are treated as belonging to Calcutta. I refer to Surgeon General Beatson's Report to the Government of Bengal (10th May 1877), wherein this point is fully discussed; and it is shown that the method adopted by the Sanitary Commissioner for showing the general results for the whole army includes in one category successful and unsucessful working, and diseases contracted in unprotected places. His figures include gonorrhœa, which is not materially affected, with syphilis which is affected, in such a way as to keep out of sight the main object and effect of the Act; and the fact that more than once in Calcutta, and once in Dum-Dum, syphilis has been almost obliterated, while gonorrhœa has remained, cannot be seen in the figures. By grouping figures of several years before and after the Act, fallacious conclusions must arise as the extension of work to new areas of the town caused the disease figures to rise and fall, until in 1879 the whole had been enormously reduced. The reduction of disease in the Native town has been less that amongst registered women, for an obvious reason. The figures stand in no definable relation to each other. The registered women are, practically, all affected by the Act. The town is only partially affected. A large proportion of unregistered women continue to infect the town, and the great quantity of imported disease is necessarily left untouched. Notwithstanding this, syphilis has fallen from over 5,000 cases in a year to less than 2,000. If it were possible to separate these influences, there can be no reasonable doubt that the town would be found to have gained as much as the women have gained. This is evident from the separate records which for some years were kept in some general hospitals of imported and local disease. All these matters have been fully discussed in the annual reports, and unless these are carefully read, the figured statements cannot be rightly interpreted.

The next Committee meeting was fixed for 9th February.

TABLE No. 1.

CALCUTTA LOCK HOSPITAL RETURN,

Showing the Total Number of Women Registered under the Contagious Diseases Act,—Act XIV. of 1868.

MONTHS.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	Means Monthly.
January - - -	No records found previous to August 1869.	6,629	7,113	7,085	6,782	6,475	6,888	7,490	7,507	7,461	7,454	7088·4
February - - -		6,767	7,142	7,104	6,730	6,486	6,883	7,589	7,549	7,478	7,440	7116·8
March - - -		6,599	7,223	7,081	6,758	6,547	6,927	7,780	7,620	7,447	7,342	7132·4
April - - -		6,396	7,193	7,023	6,714	6,588	7,035	7,818	7,676	7,459	7,340	7824·2
May - - -		6,216	7,156	6,969	6,706	6,549	7,196	7,929	7,757	7,498	7,418	7139·4
June - - -		6,388	7,115	6,930	6,692	6,663	7,321	7,984	7,864	7,441	7,345	7274·8
July - - -		6,360	7,081	6,936	6,644	6,709	7,408	8,023	7,458	7,434	7,358	7141·1
August - - -	6,740	5,636	7,120	6,884	6,599	6,436	7,574	8,050	7,491	7,461	7,263	7051·4
September - -	6,658	5,961	7,186	6,875	6,613	6,632	7,714	8,059	7,487	7,430	7,221	7097·8
October - - -	9,241	6,149	7,133	6,916	6,545	6,617	7,723	8,114	7,515	7,409	7,292	7141·3
November - -	6,553	6,861	7,090	6,872	6,494	6,788	7,830	8,191	7,509	7,376	7,299	7231·0
December - -	6,551	6,752	7,087	6,871	6,455	6,845	7,925	8,241	7,505	7,417	7,231	7252·9
Annual Means -	- -	6392·8	7136·5	6962·5	6644·3	6611·2	7368·6	7939·0	7578·1	7442·5	7333·5	7374·2

The Act came into force in Calcutta on the 1st April 1869.

TABLE No. 2.

CALCUTTA LOCK HOSPITAL RETURN.

CASES of Serious Disease detected amongst Registered Women.

MEAN ANNUAL NUMBER OF REGISTERED WOMEN.	6392·8	7136·5	6962·5	6644·3	6611·2	7368·6	7939·0	7578·1	7442·5	7333·5	Mean of all, 7374·2
DISEASES.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	——
Hard Chancre - - -	437	138	74	80	104	54	16	12	2	3	—
Indurated Bubo - - -	53	12	11	4	17	12	9	8	—	—	—
Soft Chancre - - -	937	602	884	873	700	573	396	180	142	84	—
Suppurating Bubo - -	94	28	15	24	26	20	12	6	—	—	—
Secondary Syphilis - -	187	71	15	15	19	14	13	16	8	13	
TOTAL - - -	1,708	851	999	996	866	673	446	222	152	100	7,112
Per-centage of Hard Chancre to all Cases - - -	25·6	16·2	7·4	8·0	12·0	8·0	3·6	5·4	1·3	3·0	—

Note.—Prepared from Table in paragraph 5 of Lock Hospital Report for 1879.

TABLE No. 3.

CALCUTTA LOCK HOSPITAL RETURN,

Showing the Number of Admissions from the undermentioned Venereal Diseases detected amongst the Registered Women.

DISEASES.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	TOTAL.	REMARKS.
Hard Chancre	138	74	80	104	54	16	12	2	3	483	
Indurated Bubo	12	11	4	17	12	9	8	-	-	73	
Soft Chancre	662	884	873	700	673	396	180	142	84	4,594	
Suppurating Bubo	28	15	24	26	20	12	6	-	-	131	
Phagædenic Sore	8	4	3	3	-	1	1	3	2	25	
Sloughing Sore	5	5	6	7	4	2	2	-	-	31	
Mucous Patch	45	31	12	54	29	1	1	-	-	173	
Mucous Tubercles	2	4	-	1	2	-	-	-	-	9	
Secondary Syphilis	71	15	15	21	14	13	16	8	13	186	
Syphilitic Condyloma	6	-	2	6	8	2	2	-	2	28	
Syphilitic Warts	20	4	-	6	9	3	-	-	-	42	
Gonorrhœa	133	821	911	100	339	253	205	432	488*	3,682	* Including uterine discharges.
Labial Abscess	106	111	74	65	50	18	16	11	3	454	
Vaginal Fistula	30	15	1	21	10	1	-	-	-	78	
Vaginitis	1	8	33	54	93	22	8	-	-	219	
Simple Ulcer	770	822	431	839	1,330	2,573	2,610	3,064	3,786†	16,225	† Including simple ulcers of os uteri.
Ulceration of Os Uteri	-	120	148	2	1	-	-	-	-	271	
Syphilitic Rheumatism	-	-	-	1	-	-	-	-	-	1	
TOTAL	2,037	2,944	2,617	2,027	2,648	3,322	3,067	3,662	4,381	26,705	

N.B.—There are no records for this Table prior to 1871.

TABLE No. 4.
CALCUTTA LOCK HOSPITAL RETURN.

TABLE showing proportion of Disease as detected by Inspection, &c.

EXAMINATIONS.	1870.			1871.			1872.			1873.			1874.			1875.			1876.			1877.			1878.			1879.		
	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.	Examinations.	Venereal Cases.	Rate per cent. Diseased.
Primary - - -	1,686	446	26·4	628	88	14·0	268	68	25·3	255	70	27·4	915	254	27·8	1,202	410	34·1	913	266	29·1	794	226	28·4	749	229	30·	769	227	29·5
Periodic - - -	121,976	3,373	2·7	150,627	1,444	·9	150,963	2,516	1·6	139,635	2,200	1·5	138,273	1,415	1·0	146,578	1,761	1·2	153,329	2,706	1·7	158,166	2,395	1·5	152,179	2,982	1·9	144,799	3,636	2·5*
Home - - -	1,485	5	0·3	1,623	4	·2	724	3	0·4	787	4	0·5	992	5	0·5	1,145	5	·4	1,278	9	·7	1,636	–	–	2,363	4	0·1	3,760	28	0·7
Defaulters - -	3,657	650	17·7	6,708	488	7·2	5,277	343	6·5	3,897	320	8·2	3,583	313	8·7	4,773	434	9·0	4,491	322	7·1	4,052	397	9·7	4,417	432	9·7	3,829	480	12·5
Unregistered - -	32	32	100·0	15	15	100·0	11	11	100·0	23	23	100·0	40	40	100·0	18	18	100·0	19	19	100·0	19	19	100·0	15	15	100·0	10	10	100·0

* This increase is due to the admission into hospital of simple ulcer and of ulcer of the os uteri and uterine discharges when gonorrhœa was prevalent.

	Primary Examination.	Periodic.	Home.	Defaulters.	Unregistered.
1870 - - - - - - - - -	1,686	121,976	1,485	3,657	32
1871 - - - - - - - - -	628	150,627	1,623	6,708	15
1872 - - - - - - - - -	268	150,963	724	5,277	11
1873 - - - - - - - - -	255	139,635	787	3,897	23
1874 - - - - - - - - -	915	138,273	992	3,583	40
1875 - - - - - - - - -	1,202	146,578	1,145	4,773	18
1876 - - - - - - - - -	913	153,329	1,278	4,491	19
1877 - - - - - - - - -	794	158,166	1,636	4,052	19
1878 - - - - - - - - -	749	152,179	2,363	4,417	15
1879 - - - - - - - - -	769	144,799	3,760	3,829	10

TABLE No. 5.

ANALYSIS OF No. 4,

Showing the Number of Women Examined under the Contagious Diseases Act.

YEARS.	Examined for the First Time.	Examined Periodically at Hospital.	Examined at their own House.	Defaulters from Examination.	Unregistered.
1870 - - -	1,686	121,979	1,485	3,657	32
1871 - - -	628	150,627	1,623	6,708	15
1872 - - -	268	150,963	724	5,277	11
1873 - - -	255	139,635	787	3,897	23
1874 - - -	915	138,273	992	3,583	40
1875 - - -	1,202	146,578	1,145	4,773	18
1876 - - -	913	153,329	1,278	4,491	19
1877 - - -	794	158,166	1,636	4,052	19
1878 - - -	749	152,179	2,363	4,417	15
1879 - - -	769	144,799	3,760	3,829	10
Annual Means -	817·9	145,652·5	1,579·3	4,468·4	20·2

Showing Number of Cases of Venereal Disease detected at the Examination.

YEARS.	At First Examination.	At Periodical Examination at Hospital.	At Home Examination.	Amongst Defaulters.	Amongst Unregistered.
1870 - - -	446	3,373	5	650	32
1871 - - -	88	1,444	4	488	15
1872 - - -	68	2,516	3	343	11
1873 - - -	70	2,200	4	320	23
1874 - - -	254	1,415	5	313	40
1875 - - -	410	1,781	5	434	18
1876 - - -	266	2,706	9	322	19
1877 - - -	226	2,395	0	397	19
1878 - - -	229	2,982	4	432	15
1879 - - -	227	3,636	28	480	10
Annual Means -	228·4	2,444·8	6·7	417·9	20·2

Showing Per-centages of Disease amongst the Women Examined.

YEARS.	For First Examination.	For Periodical Examination at Hospital.	For Home Examination.	For Defaulters from Examination.	For the Unregistered.
1870 - - -	26·4	2·7	0·3	17·7	100·0
1871 - - -	14·0	0·9	0·2	7·2	100·0
1872 - - -	25·3	1·6	0·4	6·5	100·0
1873 - - -	27·4	1·5	0·5	8·2	100·0
1874 - - -	27·6	1·0	0·5	8·7	100·0
1875 - - -	34·1	1·2	0·4	9·0	100·0
1876 - - -	29·1	1·7	0·7	7·1	100·0
1877 - - -	28·4	1·5	0·0	9·7	100·0
1878 - - -	30·0	1·9	0·1	9·7	100·0
1879 - - -	29·5	2·5	0·7	12·5	100·0
Annual Means -	27·18	1·65	0·38	9·63	—

TABLE No. 6.

STATEMENT No. II.,

Showing the Annual Ratio of Admissions from Venereal Disease per 1,000 of European Troops occupying each Cantonment in the Bengal Presidency in the 21 Years, 1859 to 1879.

CANTONMENT.	(1.) 1859.	(2.) 1860.	(3.) 1861.	(4.) 1862.	(5.) 1863.	(6.) 1864.	(7.) 1865.	(8.) 1866.	(9.) 1867.	(10.) 1868.	(11.) 1869.	(12.) 1870.	(13.) 1871.	(14.) 1872.	(15.) 1873.	(16.) 1874.	(17.) 1875.	(18.) 1876.	(19.) 1877.	(20.) 1878.	(21.) 1879.
1. Fort William	337	456	392	353	281	417	314	232	335	250	253	196	206	285	159	160	155	226	193	157	190
2. Dum-Dum	260	–	311	–	89 *	141	154 *	270	144 *	374	138	234	135	124	120	111	152	224	215	241	387
3. Barrackpore	218	347	236	163 *	193	197	369	200	165	315	235	221	99	108	147	198	274	159	281	275	412
4. Hazaribagh	681	560	634	137	309	132 *	206 *	291	150 *	317	216	172 *	384	241	163 *	184 *	137	109	221	187	200
5. Dinapore	604	551	528	513	502	363	303	466	263	319	342	253	320	182	195	266	273	296	261	235	259
6. Benares	458	649	597	307	229	336	495	497	410	306	308	345	321	306	293	418	419	593	597	412	547
7. Chunar †	–	–	–	–	–	–	–	–	–	–	392	484	338	–	250	323	265	323	209	612	768
8. Fyzabad	160	402	465	268	269	253	304	339	164	176	163 *	331	210	206	446	333	503	345	211	278	207
9. Lucknow	510	405	267	410	301	208	188	252	181	247	170	268	266	227	179	298	389	321	206	386	229
10. Sitapur	338	324	426	297	295	232	408	480	167 *	94 *	210	282	134	89	132	380	397	334	296	297	262 *
11. Fatehgarh †	–	608	486 *	307	178	259	157 *	131 *	174	159	401	92	215	112 *	364	469	341	171	229	545	705
12. Cawnpore	511	558	548	411	362	290	289	268 *	193	260	439	441	501	443	366	398 *	375	229	237	338	419
13. Allahabad	162	321	396	350	426	286	229	236	223	396	345	316	179	163	247	352	290	220	247	421	356
14. Shahjahanpur	299	317	276 *	320	358	269	512	343	288 *	251 *	142	397 *	265	84	61	36 *	300	245	319	375	296
15. Bareilly	387	242	510	250	327	232	162	169 *	175	262	347	253	198	228	120	251	163	136	171	303	456
16. Moradabad	227	501	307 *	427	338	445	200	186 *	200 *	207 *	294	236 *	260	180	169	255	252	123	199	472	443
17. Roorkee	–	–	375	293	192	177	213	172 *	127	93	169	132	177	174	119	200	209	170	101	264	113 *
18. Meerut	348	214	514	463	385	338	260	172	74	131	143	169	125	123	159	185	223	149	151	266	233
19. Delhi	539	413	656	377	294	379	345	355	165	166	127	277	309	195	129	109	158	158	123	205	217
20. Muttra	303	240	489	354	189 *	353 *	177	151 *	186 *	96	111	243	208	160 *	109 *	254	195	176	146	154 *	308 *
21. Agra	376	382	437	242	191	164	179	284	317	153	192	247	267	214	230	208	145	141	275	457	408
22. Morar	254	220	301	173	251	190	278	236	157	184	223	172	175	150	153	191	181	146	142	183	166
23. Gwalior	Included above.	–	217	73 *	340	280	150	58	173	131	350	214	87	121	84	167	156	142	312	246	325
24. Seepree †	–	–	–	–	–	175 *	111 *	101 *	114 *	150 *	325	246 *	–	–	–	–	–	–	–	–	–
25. Jhansi	–	221 *	273	322	479	346	203	197	153	179	404	384	209	77	181	284	99	185 *	155	205	257
26. Nowgong	–	–	245	310	232	150	149	88	145	270	441	244	237	146	343	297	224	198 *	212 *	218	449
27. Saugor	–	482	490	617	473	399	356	245	190	166	141	193	150	153	173	95	123	162	371	377	281
28. Jubbulpore	–	523	268	363	470	525	271	129	165	189	263	242	291	82 *	85	136	182	228	200	372	237
29. Umballa	311	256	495	309	225	182	165	161	111 *	92	99	150	162	241	165	179	164	160	156	184	200
30. Jullundur	307	294	346	353	299 *	175	99 *	169 *	55 *	104 *	167	186	124	167	163	123	135	153	134	277 *	218
31. Ferozepore	285	210	463	333	144 *	185	118	316	95 *	127	154	190	219	164	129	155	178	143	125	311	143
32. Mooltan	130 *	229	415	359	220	111	139	105	124	192	108	83	104	143	128	92	176	143	194	321 *	240
33. Dera Ismail Khan †	–	–	–	–	–	142	90	18	9	131	50	144	150	182	10	214	293	160	153	225	183
34. Sialkot	280	318	337	217	186 *	157	130	104	152	112	118	170	163	166	100	64	126	203	175	380	371

35. Amritsar †	218	161	247	227	171	263	61 *	190	195	169	188	328	547	220	260	401	170	154	137	223	200
36. Fort Lahore	–	211	–	214	–	151	220	198	185	119	123	333	108	98	–	73	141	199	101	248	306
37. Meean Meer	404	358	238	245	226 *	244	107	150	130	150	143	198	183	189	165	124	160	138	183	228	248
38. Rawal Pindi	191	196	214	318	197 *	220	199	217	154	151 *	134	125	207	184	94	103	115	92	140	255	250
39. Campbellpore †	–	–	153 *	–	–	99 *	303	54	54	140 *	85	44 *	46 *	44	77	60	73	113 *	108	194 *	26 *
40. Attock	–	71 *	141	307	–	158	147	331	93	234	156	92	217	172	113	37	273	142	233	282	204
41. Nowshera	111 *	82	115 *	296	179 *	171 *	135	39	38 *	74	92	66	166	215	151	62	284	120	123	179	157
42. Peshawar	212	222	226	209	204	283	218	120	72	201	89	120	124	229	94	101	114	121	161	200	134
Hill Stations.																					
43. Darjeeling	–	–	–	264	69	114	162 *	120	67 ‡	76 *	58	140	303	153	146	265 *	146 *	–	149 *	151 *	222 *
44. Ranikhet	–	–	–	–	–	–	–	–	–	–	–	153 *	288	301	165	184	141 *	58	288 *	363	310 *
45. Chakrata	–	–	–	–	–	–	–	–	–	–	138 *	146	103	130 *	72	128	120	186	68 *	196 *	98 *
46. Dagshai	305 *	121 *	59 *	128 *	120 *	122 *	141 *	46 *	47 *	55	128 *	82	286	123 *	170 *	86 *	133 *	279	210	116	222
47. Subathu	174	321 *	131 *	286	203	125 *	153 *	66 *	81 *	111 *	178 *	56 *	134	72 *	94 *	79 *	127 *	288	115	283	157
48. Solon †	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	53 *	122 *	132 *	49 *	155 *	95 *
49. Jutogh †	–	–	–	–	–	–	–	–	–	–	24 *	47 *	45 *	95 *	225	117	261	65 *	116	82 *	172 *
50. Dharmsala †	–	–	–	–	–	–	–	–	–	–	–	92 *	107	11 *	77 *	164 *	81 *	52 *	8 *	164 *	–
51. Dalhousie †	–	–	–	–	–	–	–	–	–	–	–	–	–	–	104 *	16 *	78 *	49 *	70 *	139 *	–
52. Kangra †	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	122	78	423	274 *	600	783
53. Chumba Hills †	–	–	–	–	–	–	–	–	–	–	–	133 *	64 *	–	–	–	–	–	–	–	–
54. Murree Hills †	–	–	–	–	–	–	–	–	–	–	–	57 *	84 *	90 *	107 *	209 *	79 *	72 *	137 *	119 *	108 *
55. Cherat †	–	–	–	–	–	–	–	–	–	–	–	–	–	37 *	24 *	61 *	38 *	68 *	37 *	85 *	47 *
Convalescent Depôts.																					
56. Darjeeling	–	–	–	–	–	229 *	–	–	89 *	142 *	104 *	157 *	61 *	76 *	116 *	436 *	194 *	80 *	71 *	110 *	287
57. Naini Tal	–	–	–	–	–	301 *	74 *	165 *	291 *	290 *	331 *	181 *	311 *	108 *	308 *	244 *	157 *	170 *	257 *	134 *	255 *
58. Landour	–	–	–	–	–	186 *	177 *	144 *	117 *	53 *	160 *	163 *	230 *	122 *	56 *	57 *	33 *	114 *	132 *	90 *	125 *
59. Kasauli	–	–	–	–	–	176 *	90 *	89 *	94 *	131 *	85 *	121 *	95 *	171 *	118 *	124 *	53 *	83 *	120 *	104 *	97 *
60. Dalhousie	–	–	–	–	–	–	–	–	–	–	–	100 *	96 *	251 *	119 *	133 *	111 *	196 *	129 *	179 *	238 *
61. Murree	–	–	–	–	–	–	79 *	105 *	60 *	176 *	105 *	58 *	118 *	169 *	57 *	104 *	138 *	77 *	106 *	75 *	67 *
Annual Average	359	338	369	318	281	254	227	217	166	199	200	202	209	191	167	200	212	195	202	288	270 §

N.B.—The dark black lines show when the Lock hospital in each station was established. Places opposite which the dark lines cease have had no Lock hospital.

* Not occupied during the whole year, generally for periods varying from six to eleven months.
† No Lock hospital.
‡ This Lock hospital was closed for a time.
§ This does not include the troops in Afghanistan. Including them the ratio is 218.

Note.—This Statement is from the Annual Report for 1879 of the Sanitary Commissioner with the Government of India.

TABLE No. 7.

RETURN showing, for the undermentioned Calcutta Civil Hospitals,* the Total Admissions of all kinds, those from Venereal of all kinds, and those from Primary Syphilis.

Note.—Compiled from Lock Hospital Report for 1879, Table VI., and a Report by Surgeon General Beatson, No. 265, dated 16th May 1879.

YEARS.	ADMISSIONS.			* Hospitals referred to.
	Total of all kinds.	Venereal of all kinds.	Primary Syphilis.	
1865	182,266	14,853	5,367	
1866	192,165	13,152	5,879	
1867	180,469	13,039	5,943	
1868	169,007	11,107	4,684	Medical College.
1869 *	176,693	10,064	3,753	Sukia-street Dispensary.
1870	180,264	8,325	2,736	Alipore "
1871	200,310	7,288	2,154	Bhowanipore "
1872	205,096	6,505	1,845	Park-street "
1873	195,612	6,903	2,459	Chandney Hospital.
1874	213,756	7,911	2,675	Garanhatta, or Mayo Dispensary.
1875	247,712	9,221	3,410	Chitpore Dispensary.
1876	236,440	8,761	2,773	
1877	243,013	8,050	2,948	
1878	254,963	7,119	2,324	
1879	235,711	7,116	1,911	

* The Contagious Diseases Act came into force in Calcutta on the 1st April 1869.

TABLE No. 8.

HOWRAH GENERAL HOSPITAL.

STATEMENT showing Number of Admissions into Hospital for Venereal Diseases during the past Fifteen Years, from 1865 to 1879.

European Department.

YEARS.	NAMES OF DISEASES.											Total Number of Admissions from all Diseases during the Year.	Ratio per Cent. of Venereal Diseases to Total Number of Admissions.
	Syphil. Prim.	Syphil. Sec.	Syphil. Tertiary.	Local Venereal Sore.	Bubo.	Balanitis.	Paraphymosis.	Phymosis.	Gonorrhœa.	Orchitis.	TOTAL.		
1865	14	7	-	21	2	-	4	-	7	15	70	777	8·99
1866	15	12	-	9	-	1	-	2	7	13	59	833	7·08
1867	13	2	-	7	2	-	2	-	9	12	47	634	7·41
1868	23	1	-	8	-	1	-	-	7	11	51	694	7·34
1869	16	9	-	12	-	4	2	-	9	9	61	859	7·10
1870	18	9	-	-	9	-	4	6	24	6	76	672	11·14
1871	6	11	-	-	6	-	-	1	12	8	44	555	7·93
1872	5	3	1	-	6	-	-	4	3	5	27	597	4·52
1873	7	11	1	-	9	-	-	2	9	3	42	665	6·31
1874	8	15	-	-	3	-	-	2	17	12	57	868	6·56
1875	12	9	-	-	5	-	-	5	17	8	56	844	6·63
1876	14	14	-	-	12	1	-	-	20	10	71	868	7·17
1877	5	22	1	1	9	1	-	1	10	7	57	912	6·34
1878	8	17	-	1	11	-	-	-	23	6	66	781	8·45
1879	3	16	-	1	8	-	-	-	15	3	46	566	8·12
Totals for 1st Five Years	81	31	-	57	4	6	8	2	39	60	288	3,797	7·58
Ditto 2nd „	44	49	2	-	33	-	4	15	65	34	246	3,357	7·30
Ditto 3rd „	42	78	1	3	45	2	-	6	85	34	296	3,971	7·46
GRAND TOTAL - -	167	158	3	60	82	8	12	23	189	128	830	11,125	—

Howrah,
24 January 1881.

W. W. Harding,
House Surgeon.

TABLE No. 9.

RETURN of Venereal Cases amongst In and Out Patients at the European General Hospital, Bombay.

YEARS.	SYPHILIS.			GONORRHŒA.	GRAND TOTAL.
	Primary.	Secondary.	Total.		
1865 - - - -	48	59	107	14	121
1866 - - - -	55	62	117	4	121
1867 - - - -	46	73	119	8	127
1868 - - - -	65	101	166	14	180
1869 - - - -	36	86	122	22	144
1870 - - - -	55	58	113	29	142
1871 - - - -	39	72	111	38	149
1872 - - - -	28	31	59	21	80
1873 - - - -	30	54	84	26	110
1874 - - - -	32	49	81	36	117
1875 - - - -	67	144	211	74	285
	501	789	1,290	286	1,576
Annual Means - -	45·54	71·33	117·27	26	143·27

TABLE No. 10.

RETURN of Venereal Cases Treated amongst In and Out Patients at the Jamsetji Jeejeebhoy Hospital, Bombay.

YEARS.	SYPHILIS.			GONORRHŒA.	GRAND TOTAL.
	Primary.	Secondary.	Total.		
1865, Calendar - -	824	304	1,128	597	1,725
1866 „ - - -	1,074	395	1,469	823	2,292
1867 „ - - -	1,077	280	1,359	830	2,187
1868 „ - - -	788	284	1,072	945	2,017
1869 „ - - -	969	400	1,369	784	2,153
1870* „ - - -	651	521	1,172	616	1,788
1871, January to March *	179	169	348	181	529
1871–72, Official - -	380	492	872	908	1,780
1872–73 „ - -	957	646	1,603	906	2,509
1873–74 „ - -	1,120	824	1,944	1,072	3,016
1874–75 „ - -	1,161	860	2,021	864	2,885
1875–76 „ - -	1,217	1,349	2,566	864	3,430
1876–77 „ - -	607	1,636	2,243	668	2,911
1877, April to December	659	1,456	2,115	723	2,838
1878, Calendar - -	945	1,680	2,625	1,042	3,667
1879 „ - - -	899	945	1,844	927	2,771
	13,507	12,241	25,748	12,750	38,498
The period is one of 15 years, and the following are the Annual Means	844·19	765·06	1609·25	796·88	2406·13

*Contagious Diseases Act in force from 1st May 1870 to 31st March 1872. It was re-introduced on 1st September 1880.

TABLE No. 11.

ADMISSION Rates per 1,000 of Strength from Venereal Diseases in Madras and Bombay (European Troops).

STATIONS.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
MADRAS.									
Secunderabad, 1859	220	198	114	117	226	214	214	271	244
Kamptee, 1861	273	155	194	430	261	294	248	257	295
Bellary, 1860	126	255	367	446	319	289	493	318	440
Bangalore, 1855	168	159	164	191	197	104	250	296	449
Cannanore, 1859	109	108	96	96	121	101	87	168	263
Trichinopoly, 1859	107	147	163	186	181	74	340	338	349
St. Thomas Mount, 1863	123	192	145	166	172	125	304	349	383
Madras, 1868	159	140	118	161	258	269	261	422	390
Rangoon, 1871	203	141	133	113	173	179	185	146	179
Toungoo, 1874	82	133	124	151	73	152	129	149	101
Thayetmyo, 1869	153	77	44	88	100	120	115	96	91
Wellington, 1860	158	41	157	117	180	129	138	166	210
Malliapoorum	52	52	86	–	93	32	118	–	129
Calicut	76	104	148	70	293	136	226	357	354
Port Blair	100	72	29	18	160	52	67	61	69
Pachmarhi (Madras Troops), 1872	–	298	109	15	422	125	227	245	155
Ramandroog	36	–	60	428	431	123	131	29	–
Madras Presidency	180	164	152	188	208	184	231	250	261
BOMBAY.									
Nusseerabad	270	281	231	124	182	197	189	164	272
Neemuch	364	269	245	210	179	139	87	157	179
Mhow	236	185	155	163	167	202	214	280	240
Deesa	188	84	76	155	137	120	122	130	199
Ahmedabad	80	144	140	146	214	142	227	148	222
Kurrachee Ghizree	138	93	91	86	64	79	128	100	115
Aden	60	71	126	90	89	105	92	60	97
Ahmednagar	124	150	118	229	187	186	233	315	273
Poona Kirkee	111	121	232	235	198	198	249	282	365
Belgaum	236	195	174	173	217	239	248	373	314
Indore	347	177	149	216	297	297	353	277	195
Baroda	(Included in the Statistics for Ahmedabad).					327	282	180	324
Hyderabad	203	103	198	70	104	105	171	126	255
Bombay*	129	167	226	309	245	184	209	293	366
Asirgarh	168	115	231	108	98	57	83	60	103
Satara	58	229	243	109	337	266	651	597	733
Bombay Presidency	174	154	181	170	174	178	205	230	269

* Act XIV. of 1868 was applied to the town of Bombay on 1st May 1870, but was abandoned on the 31st March 1872. It was, however, re-introduced on 1st September 1880.

Note.—These tables were prepared in the Office of the Sanitary Commissioner with the Government of India.

TABLE No. 12.

STATEMENT showing the Proportion of different Forms of Venereal Disease in the European Armies of Bengal, Madras, and Bombay.

BENGAL.

FORMS OF DISEASE.	1871. Ratio per 1,000.	1872. Ratio per 1,000.	1873. Ratio per 1,000.	1874. Ratio per 1,000.	1875. Ratio per 1,000.	1876. Ratio per 1,000.	1877. Ratio per 1,000.	1878. Ratio per 1,000.	1879. Ratio per 1,000.
Primary syphilis	73·3	61·9	49·1	66·3	71·3	59·8	55·7	96·2	62·0
Gonorrhœa	96·1	87·2	86·3	99·0	94·1	100·7	111·6	163·7	112·7
Phymosis, Stricture, Warts, Orchitis, Gonorrhœal	10·8	10·0	9·5	9·8	15·5	9·6	9·3	10·1	11·3
TOTAL	180·2	159·1	144·9	175·1	180·9	170·1	176·6	270·0	186·0
Secondary syphilis	24·2	22·6	17·9	23·1	20·8	21·2	22·2	22·4	24·2
Inflammation of the inguinal glands, Orchitis	32·3	27·2	26·4	24·4	22·2	26·3	24·8	32·0	22·9
GRAND TOTAL	236·7	208·9	189·2	222·6	223·9	217·6	223·6	324·4	233·1

MADRAS.

FORMS OF DISEASE.	1872. Ratio per 1,000.	1873. Ratio per 1,000.	1874. Ratio per 1,000.	1875. Ratio per 1,000.	1876. Ratio per 1,000.	1877. Ratio per 1,000.	1878. Ratio per 1,000.	1879. Ratio per 1,000.
Primary syphilis	65·4	62·6	79·3	69·8	60·5	96·8	106·1	114·5
Gonorrhœa	61·5	57·0	66·4	78·8	79·3	98·0	103·5	103·7
Phymosis, Stricture, Warts, Orchitis, Gonorrhœal	7·2	7·4	9·8	12·7	8·4	9·6	12·3	14·4
TOTAL	134·1	127·5	155·5	161·3	148·2	204·4	221·9	232·6
Secondary syphilis	29·2	24·9	30·1	38·0	29·5	23·2	20·8	25·6
Inflammation of the inguinal glands, Orchitis	37·1	34·5	38·7	35·3	32·2	52·3	45·1	37·6
GRAND TOTAL	200·4	186·9	224·3	234·6	209·9	279·9	287·8	295·8

BOMBAY.

FORMS OF DISEASE.	1872. Ratio per 1,000.	1873. Ratio per 1,000.	1874. Ratio per 1,000.	1875. Ratio per 1,000.	1876. Ratio per 1,000.	1877. Ratio per 1,000.	1878. Ratio per 1,000.	1879. Ratio per 1,000.
Primary syphilis	54·4	58·8	63·0	48·7	59·2	64·8	79·9	109·3
Gonorrhœa	75·7	89·1	70·4	76·4	82·2	109·0	113·2	123·2
Phymosis, Stricture, Warts, Orchitis, Gonorrhœal	6·7	8·9	7·8	19·1	8·4	10·6	10·5	10·1
TOTAL	136·8	156·5	141·2	144·2	149·8	184·4	203·6	242·6
Secondary syphilis	14·0	24·3	27·1	26·5	27·6	20·2	22·0	24·6
Inflammation of the inguinal glands, Orchitis	25·6	34·8	33·9	29·5	30·4	34·5	29·2	29·6
GRAND TOTAL	176·4	215·6	202·2	200·2	207·8	239·1	254·8	296·8

Note.—This table was prepared in the Office of the Sanitary Commissioner with the Government of India.

TABLE No. 13.

STATEMENT showing the Invaliding of the British Army in Bengal, from all Causes, and from Secondary Syphilis and Chronic Rheumatism, separately, from 1862 to 1879, inclusive, with the Ratios per 1,000 of Strength.

YEARS.	Strength.	Number Invalided.			Ratio per 1,000 of Strength.		
		All Causes.	Chronic Rheumatism.	Secondary Syphilis.	All Causes.	Rheumatism.	Secondary Syphilis.
1862 -	42,249	1,305	213	80	30·89	5·04	1·89
1863 -	42,575	1,446	226	100	33·96	5·31	2·35
1864 -	34,640	1,195	154	60	34·50	4·45	1·73
1865 -	37,225	1,652	188	97	44·38	5·05	2·61
1866 -	35,446	1,674	152	99	44·72	4·29	2·79
1867 -	34,237	1,637	127	94	47·81	3·71	2·75
1868 -	32,511	1,366	99	84	42·02	3·05	2·58
1869 -	35,174	1,798	109	86	51·12	3·10	2·45
1870 -	34,090	1,692	99	93	49·63	2·94	2·73
1871 -	35,453	1,664	96	98	46·94	2·71	2·76
1872 -	36,839	1,481	73	88	40·20	1·98	2·39
1873 -	37,146	1,487	85	63	40·03	2·29	1·70
1874 -	37,911	1,372	66	33	36·19	1·74	0·87
1875 -	37,769	1,523	68	33	40·24	1·80	0·88
1876 -	37,147	1,326	63	32	35·70	1·70	0·86
1877 -	36,666	1,425	64	32	38·86	1·75	0·87
1878 -	35,347	1,511	63	39	42·75	1·78	1·10
1879 -	29,129	1,272	44	39	43·67	1·51	1·34

A. Stephen, Surgeon Major,
Officiating Statistical Officer to the Government of India,
in the Sanitary and Medical Department.

Simla,
31 January 1881.

DESPATCH from the Secretary of State to the Government of India, No. 167 (Statistics and Commerce), dated 20th October 1881.

My Lord Marquis,

I HAVE considered in Council your letter (No. 9, Sanitary) dated 20th August last, transmitting copy of the Report of a Committee appointed to consider the success of measures hitherto undertaken, especially in Calcutta, for the Prevention of Contagious Diseases, and stating the orders which you have passed thereon.

2. Before expressing any opinion on the subject dealt with in these papers, I shall await your report called for in paras. 2 and 3 of my Despatch of the 15th ultimo.

I have, &c.
(signed) *Hartington.*

LETTER from Under Secretary of State for India to the Secretary to the Army Sanitary Commission, dated 20th October 1881.

Sir,

I AM directed by the Secretary of State for India in Council to forward herewith, for the information of the Army Sanitary Commission, and for any remarks they may wish to offer, a copy of a letter with enclosures received from the Government of India on the subject of the re-introduction of the Contagious Diseases Act into Bombay.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Government of India, No. 1, Home Department (Sanitary) dated Fort William, 16 June 1882, to the Secretary of State for India.

My Lord Marquis,

WE have the honour to acknowledge the receipt of your Despatch (Statistics and Commerce) No. 140, dated the 15th September last, in which your Lordship desires to be put in possession of our views on the general question of the working of the Contagious Diseases Act in certain Indian Cities and Cantonments. Your Lordship also asks for our opinion on the recent re-introduction of the Act into Bombay, and on the particular action of the Bombay Government (appealed against by the Corporation) in retrenching from the annual grant made by the Government towards the cost of the Bombay police a sum of 15,000 rupees, as the Municipal contribution towards the expenses of working the Contagious Diseases Act.

2. Since the above-quoted Despatch was written, your Lordship has received our Letter, No. 9, dated the 20th August last, with which we forwarded a copy of the proceedings which led to the appointment of a Special Committee to inquire into the working of the Contagious Diseases Act, and more particularly into the results which had been obtained under its operation in Calcutta. With this Letter we also forwarded a copy of the Committee's Report, and in doing so we stated that, after full consideration, we had decided not to undertake the further legislation recommended by the Lieutenant Governor of Bengal for the purpose of increasing the stringency of the law relating to contagious diseases in India.

3. We have now the honour to forward further correspondence which has since taken place with the Government of Bengal, from which it will be seen that the attempt to work the Act generally throughout the town of Calcutta has been given up, and that its application will now be limited to those quarters where the women who consort with European soldiers and sailors principally reside.

4. Since the receipt of your Lordship's Despatch now under reply, we have had again under our consideration the general question of the working of Act XIV. of 1868, and are much impressed with the grave evils which are inseparable from the operation of any such enactment in this country. The system of registration and inspection therein provided necessitates an interference with the people in their most intimate social relations, which is in all countries most objectionable, but especially so in India, where, owing to native habits and other special conditions, all attempt at such interference is beset with peculiar difficulties, and involves a constant risk of oppression and injustice. It must be admitted that even in Calcutta, where the Act has been longest in force, and has been worked more actively than in other Indian cities, specific complaints against the police have been but few; but in a matter of this kind the extent of the evils which exist must always be very imperfectly estimated by what appears only on the surface. The fact that in Calcutta during 1879, 12 women on an average were arrested every day for breaches of the rules, shows that the dangers to which we refer are not imaginary. There has throughout been on the part of the native public and press a bitterness of denunciation of the Act, and of the police operations in connection with it, which may be taken to indicate a more than merely abstract objection to its policy and working; and this is not to be wondered at when it is remembered that the Local Government has hitherto found it impossible to administer the Act effectually without straining its provisions and laying down rules of procedure which the High Court has now declared to have been illegal from the outset. It has also been shown that the Act can never under any circumstances be worked with perfect success in Calcutta, unless its provisions are extended to the suburban town of Howrah, containing a population of 104,908 souls, under a separate municipality; and that the effect of such extension and of strict supervision would be to raise the number of women under inspection to upwards of 18,000, and to increase the expenditure to a very large amount. Any such action would be most unpopular, and the cost would fall almost entirely upon the general revenues of the province.

5. The

5. The cost in Calcutta of carrying out the Act has, even as things are, been very considerable, amounting to about 5,000 rupees per mensem, or 60,000 rupees per annum. Without material aid from the Government, the charges could not be met by the municipality. In Bombay also, the cost falls mainly upon Government, while in Madras it is shared nearly equally between Government and the municipality. The object is, however, in our opinion, not one to which provincial revenues can properly be called upon to contribute. It might certainly be held that Government was warranted in spending money from the general revenues in protecting the health of soldiers and sailors of Her Majesty's Army and Navy in towns where these classes constitute the principal part of the inhabitants, or furnish the chief motive for the existence of the place as a centre of population. But in the Indian Presidency towns, the number of European soldiers in garrison is quite insignificant, while the sailors, for whose benefit the Act was on its introduction said to be largely intended, are men of the mercantile marine who receive no such special protection in any of the commercial ports at home. If the application of provincial revenues for the benefit of these very limited classes is, as we think it is, unjustifiable, their expenditure appears to be still less defensible when devoted to the support of a system which involves interference with the general civil population of a large commercial town, and limits its operations to that one town. The strictly local character of the measure furnishes, indeed, the strongest possible ground for holding that, wherever it is put in operation, the whole of the expense should fall upon the particular municipality to which it may be applied. But the Act is so much disliked by the people that, were municipalities left to do as they like in this matter, they would certainly act exactly as the Bombay municipality has done, and decline to contribute anything whatever towards its cost. It is very desirable that in such domestic matters municipalities should not be overridden by Government action. But if the Government ought not to apply the general revenues to the working of the Act, and if the municipalities will not voluntary supply funds, it is difficult to see how the Act is to be maintained in any shape. In its letter No. 759, of the 26th July 1880, the Government of Bengal, which has always strongly supported the Act, represented that it was "altogether wrong that the general taxpayers of the province should be required to pay for the supervision and medical treatment of the public women of one large town," and proposed to make the Act self-supporting by levying monthly fees upon the registered women, the provisions of the law as to registration being at the same time made more stringent. We need hardly remind your Lordship of the objections which would fairly be taken to Government raising a revenue from prostitution, even though the proceeds were entirely devoted to defraying the cost of working the Act, and to the medical treatment of the women registered under it.

6. The evil effects of venereal diseases, great as they may be in individual cases, are very small indeed as compared with the evil effects of fever, dysentery, and the other ordinary diseases of India, either in respect of the suffering they cause, or the influence they exercise on the health and physique of succeeding generations. Sanitary works, more especially works of drainage and water-supply, are much required in nearly all Indian cities and towns to remove very evident local causes of disease, but want of funds is a standing difficulty in the way of their construction. The money spent in carrying out the Contagious Diseases Act, no matter from what source it is derived, might with greater advantage be devoted to the construction of such sanitary works and to other measures much more likely to benefit the health of the community at large than any system of Lock Hospitals.

7. The evils inseparable from the Act are, as we hope we have shown, great. The benefit derived from it is, on the other hand, very doubtful. In Calcutta, where, during nearly 12 years, a greater effort has been made to attain success than in any other Indian city, the results have been at best unsatisfactory and uncertain. Venereal disease still continues very prevalent among the people, owing to the fact that the Act as it stands is quite insufficient to bring prostitution under control. In the opinion of those best qualified to judge, in spite of all the money and labour expended on it, not more than half the prostitutes of the town are now under surveillance. It is found that it can only be successfully worked if the area of its operation is extended, and the powers of the

police to compel the continued registration of prostitutes and to arrest defaulters summarily are largely increased, and neither of these steps commend themselves to our judgment.

8. We have considered at length only the case of Calcutta, because it is only there that the Act has been persistently and thoroughly worked. If sufficient justification for its continuance cannot be found in the circumstances of Calcutta, certainly none is forthcoming in respect of either Madras or Bombay. In Madras the Act seems to have had no effect whatever upon the health either of the European troops or on the civil population, the hospital admission-rate from syphilis in the case of the former having risen from 159 per 1,000 in 1871 to 390 per 1,000 in 1879; while as regards the civil population the Annual Reports show that the number of syphilitic cases admitted into the Madras hospitals is not only yearly growing, but is in excess of those reported in Bombay, although the Act has been in abeyance in Bombay, and the population is nearly 200,000 over that of Madras. In Bombay the local distribution of the population throws peculiar difficulties in the way of any attempt to restrict the application of the Act to women frequented by Europeans in the manner now being tried in Calcutta, and there are grounds for believing that, as regards the women themselves, no such line of distinction can, in fact, be drawn in that town. If the Act is to be worked thoroughly in Bombay it must be applied to the whole of the town women, and then the same practical difficulties will come to the front as have been experienced in Calcutta. For all these reasons we are of opinion that the time has come to abandon a measure which has never in practice been a complete success, which is odious in the eyes of our Native subjects and in those of a large and influential class of Europeans, and which imposes on the taxpayers of the interior a burden which ought, if it exists at all, to be borne entirely by the inhabitants of the towns concerned. We shall be glad to know that your Lordship concurs in these views and consents to the early repeal of Act XIV. of 1868.

9. In the above observations we have not dealt with the Lock Hospital system as applied to Cantonments. As your Lordship is aware, the measures taken for repressing venereal disease among European soldiers in this country have also proved unsuccessful; but as these measures are not taken under Act XIV. of 1868, but in accordance with rules framed under the Cantonment Act, and as the whole question of the steps to be adopted for dealing with venereal disease among the troops is under separate consideration, we shall for the present reserve our opinion on that subject.

10. As regards the decision of the Bombay Government to retrench from the annual grant made by the Government towards the cost of the Bombay Police a sum of 15,000 rupees, as the Municipal contribution towards the expenses of working the Contagious Diseases Act in the City of Bombay, we concur in the opinion expressed in paragraph 4 of your Lordship's Despatch under reply, and are decidedly of opinion that the circumstances connected with the re-introduction of the Contagious Diseases Act into the City of Bombay afforded no sufficient justification for compelling the Municipality to contribute towards the expense of working the Act by withholding a corresponding sum which, in your Lordship's words, "under other circumstances, Government would pay them on a totally different account." We think that, whether it should be ultimately decided to repeal the Contagious Diseases Act or not, the retrenchment which has been made from the Police grant as a compulsory contribution from the Bombay Municipality towards the expenses of working that Act should be withdrawn. The action taken by the Bombay Government in this matter has been in direct contravention of the wishes of the Government of India, as clearly conveyed to them upon more than one occasion. When, by our Resolution of the 31st August 1864, it was determined that towns should ordinarily bear the cost of their own Police, an exception was made in favour of important seaports, where it was held that Government might fairly give a subsidy not exceeding one-fourth of the total cost. A subsidy of that amount came to be regarded as the established Government grant-in-aid, though technically it is open to Government to withdraw it at any time. Upon the transfer of the Police charges to provincial management in 1871, the Government of Bombay withdrew entirely the grant for Police made to Bombay Town,

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on the ground that it was necessary to secure in that manner an equivalent to certain extra taxation which it proposed to levy upon the non-agricultural population of the interior; and it maintained the retrenchment, after the non-agricultural cess was abandoned, on the ground that it could not, from the allotments made to it by the Supreme Government, afford to pay it. In a Resolution of this Government, No. 487 of the 22nd January 1875, while it was admitted that the matter of the withdrawal of the grant lay within the discretion of the Local Government, it was pointed out that the contribution had been taken into account by the Government of India in fixing the consolidated allotment for Provincial services in Bombay, the inference left to be drawn being that no sufficient reason for withdrawing it existed. It was, indeed, so strongly felt by Lord Northbrook's Government that the withdrawal was inequitable, that an opinion to this effect was separately conveyed to the Government of Bombay in a letter from our Financial Department, No. 488 of the same date, in which it was said, "While the Governor General in Council has declined to interfere with the discretion of the Government of Bombay in this matter, he is not convinced that it is necessary or right for the Government of Bombay to discontinue altogether the contribution formerly made to the Corporation," and a hope was expressed that the matter would be re-considered. Again, in a letter No. 363, of the 30th December 1875, on a further representation from the municipality, the Government of India repeated that it "trusted that the Bombay Government would be able to re-consider their decision and continue the grant of the police contribution to the Municipality." Upon this the Bombay Government renewed the grant for 1876-77, subsequently intimating to the Municipality that they would not be able to continue it. This intimation formed the subject of a further appeal to the Government of India, which was arranged by a special direct reference to Sir R. Temple, who had then assumed the Governorship, the Government of India remarking officially in its letter No. 59, of the 29th June 1877, that "it is presumed the grant would be continued in future years." Under these circumstances, its recent withdrawal appears to us to have been not only unfair to the Municipality, but in violation of the understanding come to with the Government of India, first, in Lord Northbrook's time, and again in 1877, that the grant should be regularly continued. We strongly recommend to your Lordship that the Government of Bombay should be invited to withdraw its orders and restore the grant to the Corporation.

11. His Excellency the Commander-in-Chief and the Honourable Mr. Stokes dissent from the arguments used in paragraphs 4 to 7 of this Letter, and are opposed to the repeal of Act XIV. of 1868.

We have, &c.
(signed) *Ripon.*
D. M. Stewart.
W. Stokes.
Rivers Thompson.
J. Gibbs.
E. Baring.
T. F. Wilson.

Enclosure in above.

(No. 1037, dated Calcutta, the 30th August 1881.)

From *H. M. Kisch*, Esq., Officiating Secretary to the Government of Bengal, Medical and Municipal Department, to the Secretary to the Government of India, Home Department.

I AM directed to acknowledge the receipt of your letter, No. 113, dated the 8th June 1881, stating that the Governor General in Council is at present unable to propose measures for increasing the stringency of the law relating to contagious diseases in India.

2. It has already been explained to the Government of India, in the communications from this Government, cited in your letter under acknowledgment, that the existing law in force in Calcutta and the suburbs (Act XIV. of 1868) is so defective that it is impos-

sible to work it with any advantage to the general public. The Act contains no definition of the term "common prostitute," and difficulties as to who are and who are not common prostitutes have repeatedly arisen. There is no provision for the compulsory registration of prostitutes on conviction, or for the exercise of any discretion on the part of the Commissioner of Police regarding the retention of names on the register on proof of prostitution, so that a prostitute's name can only be entered or retained on the register with her consent. Further, the Act does not authorise the police to arrest without a warrant an unregistered woman carrying on prostitution, and it is impracticable to proceed by summons against every prostitute who neglects to register herself.

3. So long as there was any prospect of the law being soon amended, the Lieutenant Governor was prepared to allow the Act to be worked, notwithstanding the obloquy to which this Government was exposed, as explained in Mr. Macaulay's letter, No. 563, dated the 17th May last; but, on the receipt of your letter under acknowledgment, the Lieutenant Governor decided that it was no longer possible to use the Act for the benefit of the civil population, and the Commissioner of Police was accordingly requested to submit proposals for restricting the limits within which the Act should be applied to those parts of the town which are frequented by soldiers.

4. The Commissioner of Police now reports that the parts of the town and suburbs in which women who are visited by soldiers reside are—

Town	The southern part of	Section H.	Colootollah	Thana.
	- - - - -	do. J.	Bow Bazar	do.
	- - - - -	do. M.	Fenwick Bazar	do.
	- - - - -	do. N.	Taltollah	do.
Suburbs	- - - - -	do. M.	Watgunge	do.
	A small part of	- do. I.	Bhowanipore	do.

He would not, however, limit the application of the Act only to these sections, as the women would certainly try to escape its operation by migrating into the neighbouring sections. He would, therefore, restrict the Act to that part of Calcutta and the suburbs which is situated within the following ring fence: A line commencing at Import Jetty No. 2, and following Canning-street, Colootollah, and Mirzapore-street, as far as Circular-road; thence along Circular-road to the south corner of Chowringhee; thence along Russapugla-road to its junction with the Peelpulputti-road, along which the line runs back to Circular-road; thence along Circular-road as far as the Kidderpore Bridge, whence the line runs southwards along Diamond Harbour-road, Komedan Bagan-road, and Circular Garden Reach-road to Kootree-road, and along that road west to the River Hooghly, the bank of which it follows up to Import Jetty No. 2.

5. In order to prevent women visited by soldiers from residing in any of the sections of the town other than those named in the preceding paragraph, Mr. Harrison proposes to avail himself of the powers conferred on him by Section 20 of the Act, which has already been extended to Calcutta and the suburbs. The Brigadier General commanding the Presidency District has also, on Mr. Harrison's application, offered to render the police every help in the matter, and has already issued an order prohibiting non-commissioned officers and soldiers from going beyond specified limits. If any of the women who receive soldiers are found hereafter to have migrated north of Colootollah, it may be necessary to extend the operation of the Act to Cotton-street. This, however, is the furthest limit to which it is likely to be necessary to extend the Act, as the women will find it difficult to induce soldiers to follow them so far north if the orders of the Brigadier General are strictly carried out.

6. Although the objections raised to the successful working of the Act, as interpreted by the courts, apply as much to restricted as to extended limits, the Commissioner of Police believes that it will be possible to exercise an effective control over women who receive Europeans, whether soldiers or sailors. These women are, as a rule, so well known that they do not often attempt to evade registration; and if they do, it will be more practicable to obtain evidence against them than against those who receive only natives. The Act will, of course, still apply to the latter class of women if they remain within the restricted limits, but it is not proposed to enforce it against them.

7. The Lieutenant Governor approves the proposals made by the Commissioner of Police as stated in this letter; and, with reference to Section 3 of the Act, and to the orders contained in your letter No. 1546, dated the 23rd March 1869, and the Notification, dated 29th March 1869,* I am to request that his Excellency the Governor General in Council may be moved to accord sanction to the issue of a revised Notification by this Government, declaring that the Act shall apply in Calcutta and the suburbs only to the tract within the line defined in paragraph 4 of this letter.

* Copy enclosed for reference.

Notification by his Honour the Lieutenant Governor of Bengal, dated Fort William, the 29th March 1869.

UNDER Section 3, Act XIV. of 1868 (an Act for the prevention of certain contagious diseases) the Lieutenant Governor is hereby pleased to notify that the provisions of the said Act shall, with the sanction of the Governor General in Council, be in force in the town and suburbs of Calcutta on and after the 1st April 1869.

For the purposes of this Act, the limits of the town shall be those laid down in Section 2, Act VI. (B.C.) of 1863 (the Calcutta Municipal Act), and Section 1, Act V. (B.C.) of 1868 (an Act for subjecting the southern portion of Hastings to the provisions of the Municipal Acts of Calcutta). The limits of the suburbs shall be those defined in the Notification published at page 1619 of the "Calcutta Gazette," of the 23rd October 1867, for the purposes of Act II. (B.C.) of 1866 (an Act to provide for the better regulation of the police within the suburbs of the town of Calcutta).

(No. 198, dated Simla, the 17th September 1881.)

From *A. Mackenzie*, Esq., Officiating Secretary to the Government of India, to the Secretary to the Government of Bengal, Medical Department.

I AM directed to acknowledge the receipt of your letter No. 1037, dated the 30th ultimo, containing certain proposals for restricting the area in which Act XIV. of 1868 should be enforced in Calcutta.

2. In reply, I am to say that the Governor General in Council sanctions the issue of a Notification cancelling the Notification of the 29th March 1869, and declaring that the Act shall for the future apply in Calcutta and the suburbs only to the tract within the line defined in paragraph 4 of your letter under acknowledgment. I am to add that the Act should be worked within this area with strict legality, and the result be carefully watched.

3. With reference to the remark in paragraph 5 of your letter that the Commissioner of Police proposes to avail himself of Section 20 of the Act to compel women frequented by soldiers to reside within this restricted area, I am to point out that Section 20 can only be extended to the area to which the Act as a whole specifically applies, or to definite tracts included in such area. It would appear desirable to extend the section to the whole of the area defined in your letter, but it cannot be held to extend to tracts lying outside that area.

RSOLUTION of the Government of Bombay, No. 4359, dated 29th December 1881, on the Report on the working of the Contagious Diseases Act, Bombay, for the Nine Months, March to November 1881.

Letter from the Surgeon General with the Government of Bombay, No. 5897, dated 12th December 1881, submitting, with remarks thereon, a Report by the Chief Medical Officer, Lock Hospital, Bombay, on the working of the Contagious Diseases Act in Bombay, for the Nine Months from 1st March to 30th November 1881.

RESOLUTION.

The interesting reports now submitted by the Surgeon General with this Government, and Dr. Murphy, furnish strong proof of the beneficial results which have attended the operation in the City of Bombay of the provisions of the Contagious Diseases Act, and show that whilst the re-introduction of the Act has not proved productive of the complaints, hardships, and inconvenience anticipated in some quarters, it has led to a marked diminution in the number of cases of venereal disease reported amongst not only Her Majesty's forces, European and Native, Military and Naval, but also the civil population of the city.

2. The reports now submitted relate to the period of nine months commencing 1st March 1881, and terminating 30th November last. The number of prostitutes on the register on 1st March was 1,031; of these, 178 were for various reasons struck off the register; during the nine months under review, 318 women were newly registered, leaving the number on the register on 30th November.

1,171. The number is still comparatively small, and undoubtedly does not represent even approximately the total number of women who in Bombay earn a livelihood as common prostitutes.

Dr. Murphy points out two of the causes which in his opinion prevent more complete and accurate registration. The duty of requiring persons found to be living as prostitutes to be registered and examined is entrusted to a single European police officer, and, as Dr. Murphy states, is more than can be efficiently performed by one officer, however diligent and zealous, who in addition to this task has other and heavy duties to perform in connection with the working of the Act. In this view Government concur, and the Commissioner of Police should be requested to report what additional measures he would suggest in view to ensuring the more satisfactory registration of public women. The other reason assigned is the difficulty experienced in obtaining sufficient evidence to prove that women found under suspicious circumstances in places of ill-fame do actually practice prostitution. This difficulty can only be met by constant vigilance on the part of the police.

3. Of the registered women the great majority are Hindus, principally low caste. The number of European women on the register on 30th November was 34, as compared with 38 on 28th February last. Most of them are Jewesses from Roumania, Russia, and Servia. The proportion of European prostitutes found at the various periodical examinations to be suffering from venereal disease was very small, amounting to but 2·2 per cent.

4. Of the 318 women brought for the first time on the register during the nine months under review, no less than 24·3 per cent. were affected with venereal disease, which was in some instances of a very virulent type.

This circumstance alone furnishes strong evidence of the utility of the Act, as the injury to the public health caused by the unrestricted pursuit of their avocation by these 77 women previously unregistered, must have been most serious, whilst their compulsory registration resulted in their detention in the hospital until a cure had been effected, and when discharged they would no longer serve as active agents in the spread of one of the most formidable classes of disease.

5. The total number of women examined at the periodical inspections during the nine months was 6,947, and it is highly satisfactory to note that the proportion of those discovered to be diseased was only 5·6 per cent. of the entire number.

When the Act was first re-introduced, the per-centage of women inspected ascertained to be suffering from venereal disease was 37·8; this average was by the end of February brought down to 7·3 per cent., and during November was still further reduced to 4·7 per cent. Dr. Murphy has, in Table No. 2, appended to his report, furnished interesting information, showing the classification of the diseases with which were afflicted the women admitted into the hospital, but detailed comment on these statistics appears unnecessary.

6. Government are glad to observe that no complaints were made by prostitutes regarding the manner in which the examinations were conducted. The attendance for examination is stated to have been very irregular in all the districts except Lower Colaba. Two hundred and forty-eight prostitutes were prosecuted before the magistrates for non-attendance. In 87 cases a warning merely was administered; in the remaining instances, fines were inflicted, ranging from 10 rupees to eight annas. Two brothel keepers were prosecuted and fined for harbouring unregistered women.

7. Copy of paragraph 8 of Dr. Murphy's report should be forwarded to the Military Department for such action as may be deemed expedient on that officer's suggestion. The advantages to be derived by the troops stationed at Colaba from the registration of public women must, to a great extent, be neutralised if clandestine prostitution on the part of women employed about the barracks, and as domestic servants, is not effectually checked, the more especially as these women are stated to be "the chief source of contagion."

8. Dr. Murphy recommends that the operation of the Act should be extended to Bandora, and this proposal is supported by the Surgeon General. Effect cannot, however, be given to this suggestion without the previous sanction of

of the Government of India, as required under Section 3 of Act XIV. of 1868. As Bandora is not within the limits of the City of Bombay, and the Act has not before been made applicable to Bandora, Government do not consider that sufficient evidence of the necessity for such a measure has been laid before them to warrant a request being preferred to the Government of India to sanction the introduction of the Act into Bandora. The grounds assigned by Drs. Beatty and Murphy for the proposal to extend the Act to Bandora, would probably apply with equal force to a suggestion that it should be introduced into Thána, Kurla, or any other village or town within easy distance of Bombay.

9. The number of patients in the Lock Hospital on 1st March last was 90. During the period under review 411 patients were admitted, of whom 141, 52, and 10 were admitted for the second, third, and fourth time respectively. The total number treated was therefore 501. Of the patients received, 21 presented themselves voluntarily, and were found to be suffering from the worst description of venereal disease. The daily average number of women in the hospital was 98·3, the number fluctuating from 74·8 in May to 120 in August, and averaging during November 94·5.

The average period of detention in the hospital of each patient was 104 days, His Excellency the Governor in Council is glad to notice the statement made by Dr. Murphy, that the women who have been registered for some time are, when admitted into the hospital, found "to suffer only from the mildest forms of disease," the disease having been "detected and subjected to treatment in time to prevent it from assuming any formidable features." The accommodation supplied was sufficient for all requirements, and the comfort of the inmates of the hospital was duly attended to. The situation of the hospital is reported to be inconvenient, owing to its distance from the centre of the town, and it is suggested that a more suitable building might be obtained near the Káwasji Patel Tank. As, however, the house in which the hospital is at present located was taken on the recommendation of the Surgeon General on a three years' lease from 1st September 1880, Government cannot entertain any proposal for moving the hospital elsewhere unless arrangements can be made for letting without loss the building now occupied.

10. The total expenditure during the nine months under review is stated to have amounted to 21,858 rupees. In this sum are included the increased salary paid under recent arrangements to the chief medical officer and the initial cost of opening the new examination office at Colaba. Government are pleased to notice the large diminution in the monthly cost per head of the patients residing in the hospital, which has fallen from *Rs.* 6. 11. 7. to *Rs.* 4. 13. 6. Government concur with the Surgeon General in considering the decrease under this head in the expenditure creditable to Dr. Murphy.

11. The most satisfactory feature in the reports submitted is the evidence they supply of the marked decrease in the amount and virulence of venereal disease in the City of Bombay which has followed the introduction of the Act, and has undoubtedly resulted from the operation of its provisions. The testimony on this point furnished from various sources appears to his Excellency the Governor in Council conclusive. The Captain of Her Majesty's ship "Ruby" states that the working of the Contagious Diseases Act has, in his opinion, "very much lessened the spread of disease," and been "productive of great benefit to Her Majesty's service." The medical officers of the same vessel write that though the crew have frequently been on shore on leave, the number of cases of venereal disease has been "surprisingly small," whilst in the few cases which did occur, the disease has been of a very mild type. Staff Surgeon Stone adds that he regards "the present immunity of the crew from real disease, after so long a stay off a large town, as entirely attributable to the thorough manner in which the provisions of the Contagious Diseases Act are carried out in Bombay." Amongst the troops at Colaba a decrease of 42 per cent. in the number of cases of venereal disease is reported, although the average daily strength of the troops stationed there was in excess of the ordinary number. Amongst the sepoys and followers of the 21st Regiment, N. I., the cases of venereal disease have fallen off by 73 per cent. At the European General Hospital the number of persons admitted suffering from primary syphilis exhibits a diminution of 41 per cent., whilst at the Jamsetji Jijibhái Hospital a reduction of 13 per cent. in the number of patients treated for

venereal complaints is reported. Taking all the hospitals and dispensaries together, the number of venereal cases treated during the 15 months from 1st June 1879 to 31st August 1880, prior to the re-introduction of the Act, was 8,964, whilst for the subsequent 15 months, from 1st September 1880 to 30th November 1881, during which the Act was enforced, the number was only 7,235, showing a decrease of 1,729 cases or of 19 per cent.

12. The judicious energy and the ability displayed by Dr. Murphy in the discharge of the important and delicate duties entrusted to him merit the commendation of Government, and the Surgeon General should also be thanked for the attention devoted by him to the operation of the Act in Bombay. The employment of Dr. Murphy on special duty in Bombay in connection with the working of the Act has proved to be in many ways most beneficial, and Government are of opinion that it would be highly inexpedient to remove him from the duties on which he is at present engaged. The Government of India may therefore be asked to sanction the continuance for a further period of 12 months of the arrangement now in force.

DESPATCH from the Secretary of State for India to the Government of India, No. 180 (Statistics and Commerce); dated 26th October 1882.

My Lord Marquis,

Para. 1. I HAVE received and considered in Council, with the care and attention which the importance of the subject requires, your Excellency's letter of the 16th January last, No. 1 (Sanitary), recommending the immediate repeal of the Contagious Diseases Act, XIV. of 1868.

2. I delayed my reply to your letter until I had been placed in possession of the views of the Army Sanitary Commission, to whom I considered it advisable to refer the papers which accompanied your letter of the 20th August 1881, together with the report of the Committee appointed under your orders to consider the results of the working of the Contagious Diseases Act, especially in the city of Calcutta. The report of the Army Sanitary Commission has now been received, and is herewith enclosed.

3. Your letter under reply deals with two subjects:—

4. (*a.*) The memorial of the Bombay Municipal Corporation, addressed to me under date the 8th June 1881. This memorial appealed against the decision of the Bombay Government to retrench from the grant annually made by that Government towards the cost of the police force of the city a sum of 15,000 rupees a year for the expenses of the Contagious Diseases Act. Your Excellency expresses a decided opinion that the action of the Bombay Government in this matter was impolitic, was not fair to the Municipality, was in violation of a distinct understanding, and was in contravention to your wishes, and you recommend that the Government of Bombay should be invited to withdraw their orders, and to restore the grant to the Corporation.

5. I am disposed to concur in this opinion, and I have addressed to the Government of Bombay a Despatch on the subject, a copy of which I enclose.

6. (*b.*) The general question of the policy of the repeal of the Contagious Diseases Act.

For reasons which you have stated in much detail, your Excellency has come to the conclusion that the Contagious Diseases Act, XIV. of 1868, while it does not, and with any practicable amendment cannot, effect appreciable good, is unpopular, liable to abuse and costly, and you ask my consent to its immediate repeal.

7. Fully admitting the force of many of the arguments urged by your Excellency, I entertain some doubt whether the total repeal of the Act would not be at least premature at the present time.

8. Since your Excellency's letter under reply was written, the report of the Select Committee of the House of Commons on Contagious Diseases Acts, dated

dated 7th August last, of which I enclose a copy, has been made public. You will observe that, after a full inquiry, a majority of the Committee have come to the conclusion that the English Acts should neither be repealed nor modified in the direction of diminished stringency; and that although, in the present condition of popular feeling on the subject, it is not desirable that they should be extended to a wider area, yet the practical result of such extension would be beneficial.

9. This latter opinion is one of importance as regards the present question. Your Excellency points out that the course pursued in India under the Contagious Diseases Act is the opposite of that pursued in the United Kingdom; that whereas the English Acts are applied to small towns with large garrisons, the Indian Act (as distinguished from the Cantonment Act, with which it does not appear that you propose to deal) is applied to very large cities with small garrisons. But the report of the Committee evidently points to a future extension in the United Kingdom of the Acts in the direction of increased protection to the civil population, when the manifold advantages which the Acts have now been shown to confer shall have become sufficiently obvious to overcome the objections to the policy which are entertained by certain classes, Before, therefore, proceeding to the total repeal of Act XIV. of 1868, I desire that the Report of the Committee of the House of Commons may receive your careful attention.

10. There are, however, other considerations which lead me to entertain some doubt of the expediency of the measure advocated by your Government.

11. It appears to me that the reasons which induced the Indian Legislature in 1868 to pass the Contagious Diseases Act without a dissentient voice can hardly have now entirely lost their force. The Honourable Mr. Maine, the mover of the Bill, then stated that it had been recommended by all the Local Governments within whose territories were maritime towns, and that it had become a matter of urgency, in consequence of the statistical information which had reached Government concerning the condition of seamen in those towns.

12. At the present time also there appears to be a well-informed opinion on the subject, which does not support the conclusion of your Excellency that the Contagious Diseases Act has effected no appreciable good. The Committee, whose Report I received with your letter of the 20th August 1881, arrived unanimously at the following conclusions, as far as Calcutta is concerned, with respect to the prostitute class, that the operation of the Act has diminished the extent of venereal disease, and has so modified the type that the worst forms are now almost exceptional; with respect to the troops, that there is strong evidence of successful results; and with respect to the civil population, that it cannot be denied that the working of the Act has been attended with success, though the degree of that success is doubtful.

13. The experience gained from the suspension and the subsequent re-introduction of the Act in Bombay is also noteworthy. In 1879 the Governor, Sir R. Temple, placed on record a statement that the increasing prevalence of disease in the city since the suspension of the Act, and the injury which it was inflicting among almost all classes of the native community, were attested by every authority, civil or medical, whom he had consulted. The Act was, in consequence, re-introduced, and after nine months' experience the Bombay Government expressed their opinion that it had already had beneficial effects, and had caused a marked diminution of disease, not only among the troops and seamen, but also among the civil population.

14. I am far from asserting that these opinions, as well as many others which might be cited, are conclusive against the view entertained by a majority of your Excellency's Government as to the absence of beneficial effects from the operation of the Contagious Diseases Act, but they seem to show that the question is one on which there is room for a considerable difference of opinion.

15. It is of course true that, for reasons fully stated in the enclosed report of the Army Sanitary Commission, and especially in view of the fact that a very large proportion of venereal disease in India is propagated by a class of women

who cannot, or cannot without the risk of very serious oppression and abuses be brought under the operation of the Act, it is not to be hoped that the disease can be extirpated by legislative measures. But, considering the dreadful character of the disease, and its effects, under present conditions of life in India, upon the happiness of families and the health of posterity, that it should, as far as possible, be kept in check is an object of serious importance. It is not unreasonable to hope that an improved moral tone among the masses of the population will, in course of time, tend to confine the sources of the disease more to the class of professional prostitutes, and thus to make it possible to work the Act more effectually.

16. It might prove that the repeal of the Act would be followed, where it is now in force, by the revival of the disease to an extent which might lead the then Government to an opinion as to the advantages of legislation at variance with that now expressed by your Excellency. In that case, I need not point out that the re-enactment of the repealed law would be a matter of extreme difficulty.

17. I am unwilling, therefore, at present to assent to the repeal of Act XIV. of 1868; but, in deference to the strong view held by your Excellency, I will leave it to your discretion to suspend its operation, if, after a consideration of this Despatch and of the Report of the Parliamentary Committee, you still deem it advisable to do so. It will be for your Excellency to decide whether to permit it to fall generally into abeyance, or, if you should think that course inexpedient, to obtain legislative powers to suspend its operation, care being taken to make such provisions as will enable your Government to restore the Act to operation at any future time by a simple executive order.

18. If the Act be suspended, however, I desire that, at the end of three years, a very careful inquiry may be made, with the view of ascertaining whether the suspension has led to a marked increase in the prevalence or virulence of disease.

19. The Report of the Army Sanitary Commission deals, you will observe, more particularly with the health of the troops, and hence rather with the Contagious Diseases clauses of the Cantonments Act which are still under your Excellency's consideration, than with Act XIV. of 1868, but in case you decide upon suspending the operation of the latter Act, I would direct your attention to the recommendation that the existing precautions against the disease may be replaced by a specially organised system of dispensary and hospital relief for the use of all classes of syphilitic patients, strictly voluntary in its application, to the cost of which it is probable that the municipalities of the great cities would contribute liberally, as has been already seen by the recent offer of the Corporation of Bombay.

I have, &c.
(signed) *Hartington.*

ENCLOSURE in above.

MEMORANDUM of the Army Sanitary Commission, dated 9th September 1882, on Papers relating to the Protection of British Troops in India from Venereal Diseases, enclosed in Letters from the India Office, dated 20th October 1881, and 29th March 1882.

THE questions raised in these papers have been before the Sanitary Commission year after year, and without having called in question the action of the Government of India in introducing Contagious Diseases Acts for the protection of the health of troops, they have been compelled to record their opinion simply on the facts before them, that these Acts had not hitherto realised the benefits anticipated from them.

The last returns in the possession of the Commission are those in 1880, which give the admissions from all classes of venereal diseases among British troops in India at 14,910, equal to 234·8 per 1,000 of troops in occupation; the ratios varying between the minimum of 42·4 per 1,000 among 118 men at Asirgarh, and 648·9 per 1,000 among 450 men at Benares. There are ratios exceeding the last, but the numbers of men are too small for the purpose of comparison.

Such being the latest results of the Lock Hospital system, we felt obliged to state in our Memorandum on the Report of the Sanitary Commissioner with the Government of India for

for 1880, from which the facts were taken, that " it is quite obvious that the existing procedure ought no longer to be maintained. It costs much money, and there is no evidence of any reduction of venereal diseases after many years' experience."

This conclusion is not invalidated by the fact that in certain years venereal diseases, like other diseases, show different ratios of prevalence in different years at the same stations. The Acts have been in operation since 1864, and there has been quite time enough to judge whether the procedure under them has been justified by the results.

Some months ago the subject was fully discussed by the Commission, and after taking into consideration the importance of the whole subject, it was determined, before replying to the India Office letters, to obtain the views of the Director General of the Army Medical Department on the points at issue, and through him those also of the principal medical officers of each Presidency. The object was not to collect new statistics, but to obtain such information and experience as would enable us to form some judgment as to the causes of the very partial success, or want of success, of the Contagious Diseases Acts, and how to improve the procedure; but we regret to say that the results have not been of a satisfactory nature. Sir Anthony Home, Surgeon General and Principal Medical Officer, British troops, in India, after calling attention to the fact that in the year 1864, preceding the introduction of the Acts, the admission-rate was 254 per 1,000, and in 1881, 259·1 per 1,000 in the command, states as follows :—" I do not suppose that any one affects to think that the repressive measures used in this command have justified the application by any appreciable success; it is usual to refer their acknowledged want of success to imperfection in the carrying out of the scheme, and chiefly to the non-inclusion within its purview of a very much larger number of women than are now subjected to the provisions of the enactments. But it is surely obvious that failure after 17 years' application means nothing more nor less than the hopeless inadequacy of measures to effect the purposed end. . . . A cantonment in India cannot be shut up; the influx of persons from an extensively affected outside population into it is always going on; in my opinion it would be as hopeful to try and stamp out a will-o'-the-wisp as to stamp out venereal disease in a cantonment by the machinery of registration, and the segregation of a few women called prostitutes out of a multitude of unchaste women." Sir A. Home concludes by saying that he has no suggestions to offer, except that the questions at issue should be finally set at rest by abolishing the Act at two or three large stations, and by enforcing the most stringent measures at two or three similar ones.

As regards Madras stations, Officiating Surgeon General Madden states that " the lock hospital system as at present carried out is, as far as I can judge, a failure, and a waste of public money." He proposes to increase the stringency of the present procedure, admitting at the same time that to do so would " require a very large detective police force, and would involve a large outlay. . . . The restrictions necessary," he says, " would press heavily on the people, and be very distasteful to them, as is at present the case in Calcutta."

The Surgeon General, Bombay, proposes greater stringency in applying the Acts and extending the area of registration.

The Director General, in transmitting these letters, and concurring in opinion as to the failure of the Acts, deprecates the abandoning of relief measures, because they have done and are doing a certain amount of good both to troops and to the prostitute class.

There is nothing in these letters to show in what direction improvements in procedure might be advantageously carried out under the present Contagious Diseases Acts.

In our view, the causes of failure, or, any way, of very partial success, may possibly be found in the following considerations. The matter is one of very great difficulty, and in the absence of help from India we are obliged to deal with it only in the way of suggestion, as follows.

Contagious Diseases Acts in Europe are based on the knowledge that the prostitute is a diseased and degraded woman, without self-respect, often guilty of offences against the law, and belonging to a limited class of the population.

This idea has been apparently carried to India, where prostitutes are a caste, having a certain social position, and where besides this caste there are many women who prostitute themselves who are attached to so-called religious foundations, and who cannot be touched by any police regulations. Then there are besides these classes many poor women who are not of the prostitute caste who sell themselves for bread.

With these facts before us, the question may be asked, whether the assumptions on which Contagious Diseases Acts have been based in England can apply at all in India.

The following important statement in a letter of Dr. Ferris given at page 21 of the Report of the Calcutta Committee of Inquiry (No. 9 of 1881, Government of India, Home Department, Sanitary, Simla, 20th August 1881), shows what, in his opinion, has been the effect of the Acts on the prostitute class there. Speaking of the increase of venereal diseases among sailors, he says: " The cause, I fear, is that a large number of prostitutes, who formerly had a certain amount of pride in looking well after themselves, and for the sake of gain and repute in their calling, guarded as much as possible against spreading the contagious disease, but now, since the working of the Act, have lost even the little self-respect for themselves they formerly held, and Government preventing their being free agents and assuming the responsibility, they take a pleasure in spreading the disease, and, in cases of complaint from an unfortunate inoculated party, with gratification cover themselves under their license ticket.

" My opinion is that the Contagious Diseases Act has failed entirely in the object

Government had in view when framing it, but in its stead has worked injuriously, and had a *most degrading and demoralizing effect.*"

This, of course, is matter of opinion, and there are other statements tending to show that syphilis has decreased in amount and severity in Calcutta under the operation of the Acts, but it would require better proof than opinion to show that this result was due to the Acts. What Dr. Ferris says about the effects on the character of the prostitute caste by Government interference, is, however, not unlikely, because it is in accord with the principles of human nature.

This, then, is the case with which we have to deal. Contagious Diseases Acts, more or less adapted to deal with the classes who propagate syphilitic diseases in England, have been introduced into India, where, confessedly, they do not reach the sources of infection from which the soldier suffers.

The procedure might possibly be rendered more severe in the case of the prostitute caste, but all the evidence goes to show that there are large classes of women over which police supervision could not be extended, for political, religious, and local social reasons, who nevertheless propagate the disease.

As a general acknowledged result the saving of efficiency to the troops after 17 years' outlay has scarcely been appreciable, and it appears to follow that the procedure in India under the Contagious Diseases Acts has not been adapted to local and social necessities.

The only practicable suggestion contained in the correspondence is that made by Dr. Madden, to attach syphilitic wards to civil hospitals, and this proposal carries with it another which we are not in a position to form into a distinct recommendation, but we would introduce it here as a suggestion which might be discussed, and possibly tried in India.

When the area of an Indian cantonment is considered, and the distance from the lock hospital of the population groups where the soldier may contract disease, the question naturally suggests itself whether the infected civil population has been supplied with the requisite facilities for treating syphilitic diseases, and whether it is not a mistake to open a lock hospital and to use police compulsion. Whether, in short, the true plan to adopt would not be to treat syphilitic diseases among the general population just as might be done with any other infectious disease, and without special reference to troops. This, we believe, is being done at present in the three Presidency capitals, but it is based on police compulsion.

Would it not be better and more efficacious to take each population group by itself, to consider its requirements, and to provide dispensary relief and hospital beds not only in the present lock hospitals, but in civil hospitals also? So far as we can see, such a system of relief, framed on grounds of common humanity and without compulsion, affording the people means of medical relief at convenient points, and informing them on the subject, and not dealing with them for the benefit of one single class, and that not a Native one, would contain in it more elements of final success than any compulsory lock hospital system.

These diseases affect all classes of the community, and there is no reason, so far as any past Indian experience can guide us, for taking syphilis out of the ordinary category of human ills, and dealing with its victims as if were they guilty of civil offences.

So far as regards any special local measures required for individual cantonments, these, it may be suggested, could be best decided on and carried into effect by commanding and medical officers on the spot.

We beg to conclude as we begun, by repeating that the whole subject is so beset with difficulties that we should not be justified in doing more than framing suggestions, and if those we have made are considered to be at all practicable, we would further suggest that the plan might be tried at Benares, Lucknow, or Bareilly, where the syphilitic admissions in 1880 amounted to 648·9, 270·8, and 508·8 per 1,000 of British troops respectively.

Let the requirements of one or two of these stations be carefully examined; a suitable amount of convenient dispensary relief provided for all voluntary applicants, including admission to hospital wards, and let means be taken to induce the people to avail themselves of the facilities for treatment offered them, and although the result as regards troops could scarcely be worse than those of the present system, it is not improbable that they might be better without increase of outlay.

The result of this protracted inquiry and discussion therefore is:—

1. That Contagious Diseases Acts have failed in India to protect the health of troops from venereal diseases.

2. That there are no facts on which the continuance of the present measures can be sustained.

3. That as the sources of infection are on all hands admitted to lie amongst classes of population which cannot be brought under these Acts, the Commission would suggest that the true remedy for the existing state of the disease may be found to be in a properly-organised system of dispensary and hospital relief for the use of all classes, and strictly voluntary in its application.

DESPATCH from the Secretary of State for India to the Government of Bombay, No. 28, Statistics and Commerce; dated 26th October 1882.

Sir,

Para. 1. IN continuation of my Despatch of 15th September 1881, No. 29, I have to inform your Excellency that, in a letter from the Government of India on the general question of the working of the Contagious Diseases Act, they express a very decided opinion that the action of your Government, appealed against by the Bombay Municipal Corporation, in retrenching from the annual police grant a sum of 15,000 rupees a year towards certain expenses connected with the working of the Contagious Diseases Act was impolitic, was not fair to the Corporation, was in violation of a distinct understanding, and was in contravention of their wishes, clearly communicated to you upon more than one occasion.

2. After careful consideration of the reasons stated by the Government of India in support of this view, of the memorial of the Corporation, and of your letter No. 16, of 9th June 1881. I regret that I have found myself obliged to come to the same general conclusion as the Government of India.

3. I shall be glad, therefore, if you will withdraw the orders appealed against, and will refund to the Corporation the sums withheld under them.

4. I request also that the Corporation may be informed that I have passed a decision upon their memorial favourable to its prayer.

5. As regards the question of the re-introduction of the Contagious Diseases Act in Bombay, I have addressed to the Government of India a separate Despatch, after consideration of which they will doubtless communicate with you.

I have, &c.
(signed) *Hartington.*

EXTRACT LETTER from the Government of Bombay, No. 16 (General Department); dated 19th January 1883, to the Secretary of State for India in Council.

WE have the honour to acknowledge the receipt of your Lordship's Despatch, No. 28 (Statistics and Commerce), dated 26th October last, in which we are desired to withdraw our orders retrenching from the police grant allowed to the Bombay Municipal Corporation a sum of 15,000 rupees per annum to assist in meeting the expenses attendant on the operation of the Contagious Diseases Act in Bombay, and to refund to the Corporation the sums which under our orders have been withheld. Before, however, giving effect to these instructions we would venture to solicit a re-consideration of your Lordship's orders as contained in the Despatch.

We are informed that the course pursued by this Government in respect of the deduction from the police grant to the Bombay Corporation of a sum representing a portion of the cost of the working of the Contagious Diseases Act in Bombay has been condemned by the Government of India in a Despatch addressed to your Lordship as being impolitic, unfair, a violation of a distinct understanding, and opposed to the expressed wishes of the Supreme Government. A copy of the letter from the Government of India has not been communicated to us either by the Government of India or by your Lordship, and we are therefore necessarily in some uncertainty as to the grounds on which this censure of our action has been based and the arguments advanced in support of

the charges brought against us. We would, however, beg leave to point out that in March 1881 the Government of India, in reply to a memorial from the Bombay Corporation protesting against the deduction then made from the police grant, declined to interfere in the proceedings of this Government "pending any orders which may hereafter be issued on the general question of the working of the Contagious Diseases Act." Those orders have not yet been issued, but we had no ground for supposing that they would contain any reference to the question whether this Government acted justly, consistently, and within its powers in deducting 15,000 rupees yearly from the police contribution. If the conduct of this Government in withholding this sum was liable to the charges preferred against it when the Government of India recently addressed your Lordship on the subject, it was open to the same condemnations when 22 months ago the Government of India refused to interfere with our action, and so allowed this Government to repeat the deduction in 1881-82, and again in the current year. If this Government acted wrongly in withholding one-sixth of its annual grant to the Corporation in 1880-81, and the Government of India regarded its conduct as irregular, it is, we would respectfully submit, a matter for regret that the Supreme Government did not distinctly inform us to this effect in March 1881, and desire the order directing the deduction to be cancelled. Our action if wrong now was equally wrong then.

We would invite your Lordship's attention to our letter to the Government of India, No. 172, dated 14th January 1881, of which a copy was forwarded to your Lordship with our letter No. 16, of 7th June 1881. In that letter we had, as we hoped, satisfactorily shown that no legal liability to grant any subsidy rested on this Government, that for various reasons payment of the grant had on previous occasions been withheld, that under the Act the Municipal Corporation is required to pay the cost of the police, that in accordance with the principles enunciated when the decentralisation scheme was introduced the Local Government is vested with a discretionary power in respect of the allotment of the expenditure of assignments to provincial revenues, and that the assignments made were admittedly insufficient to meet to the full extent the aggregate amount of the charges falling on those revenues.

As regards the charge that the step taken by this Government in reducing the police contribution from 90,000 rupees to 75,000 rupees per annum was "in contravention of the wishes of the Government of India clearly communicated upon more occasions than one," we would observe that no communication from the Government of India objecting to the course pursued by us in this particular instance has ever been received by us. As already remarked in March 1881, the Government of India on a memorial from the Corporation declined to interfere in our proceedings pending the issue of orders on the general question of the working of the Contagious Diseases Act. The Government of India in its letter to your Lordship may, however, possibly have had in mind the correspondence which passed between that Government and the Government of Bombay in 1874-77 on the subject of the contribution. For some years commencing from 1871-72 this Government had, owing to the limited extent of the provincial resources, been unable to pay to the Municipality the police grant, and in August 1874 the Corporation appealed to the Government of India against the action of the Bombay Government in discontinuing the payment. In reply the Corporation was informed in the letter from the Government of India, No. 487, dated 22nd January 1875, that "the withdrawal of the contribution was within the discretion of the Government of Bombay in the administration of its provincial revenues, and the Governor General in Council accordingly sees no sufficient ground for interfering with the orders of the Government of Bombay in this matter." At the same time the Government of India informed this Government that it was "not convinced that it is necessary or right for the Government of Bombay *to discontinue altogether the contribution* formerly made to the Corporation" and hoped that "an opportunity may be taken of reconsidering the subject." A subsequent improvement in the condition of the provincial finances rendered possible the payment of the grant in 1875-76. The reply, however, above quoted of the Government of India to the Corporation was not regarded as satisfactory by the latter body and it submitted through its Chairman a memorial on the question to the

Secretary

Secretary of State, which was sent to the Government of India for transmission to England, but was not forwarded to its destination as this Government agreed to continue the grant in 1876-77. In July 1876 the Municipal Commissioner applied for the grant for 1877, but was informed that by reason of the severe financial pressure then prevailing it was out of the power of this Government to hold out any expectation of the payment of the contribution in 1877. On thhis te Corporation requested that the Governor General in Council might be moved to transmit the memorial to the Secretary of State, and the Government of India was asked to do so. In answer the Government of India expressed a wish that the grant should be continued to the Municipality, and the Bombay Government in reply stated that orders had been issued for the payment and would be regularly issued in future, directing the payment to be made.

The course to which the Government of India did take objection, as this Government understood its views to be, was the total discontinuance of the entire grant. To this course we did not propose to resort, nor have we resorted. The words italicised in the quotation from the letter of the Government of India contained in the preceding paragraph would seem to show that even in the opinion of the Government of India circumstances might warrant the withholding of a portion of the contribution, although it would not be right to refuse to pay any part of it. Acting on this interpretation of their wishes we have paid five-sixths of the customary grant, whilst withholding one-sixth to meet a portion of a charge to which we considered the Municipality might properly be asked to contribute. This new charge was partly in its nature a police charge, and there appeared to us to be no injustice in requiring that a part of it should be defrayed from a grant given to the Municipality for police purposes.

It certainly was not present to the mind of the members of this Government, when they ordered the reduction of the Police grant of 1880 by 15,000 rupees, that the engagement given to the Government of India in 1877 precluded them from varying the grant, or they would not have resorted to that expedient; and if the Government of India then observed and disapproved of the reduction of the grant as a violation of a distinct understanding, it would have been more satisfactory that this Government should have been informed without delay that the Government of India held the engagement of 1877 to debar this Government from reducing the grant, in which case this Government could only have accepted the construction put upon the engagement by the Government of India and given effect to it by cancelling the order for reduction.

For these reasons, and also because Provincial revenues with the heavy calls on them and serious strain likely to be caused to them as a result of the recent visitation of locusts and consequent destruction of crops, are in no position to bear the sudden and unexpected charge directed to be thrown on them, we would express our earnest hope that your Lordship in Council will be pleased to re-consider the orders contained in your Despatch under reply.

We have, &c.
(signed) *James Fergusson.*
A. E. Hardinge.
E. W. Ravenscroft.
J. B. Peile.

LETTER from the Government of India, No. 2, Home Department (Municipalities), dated 20th February 1883, to the Secretary of State for India.

My Lord,

WE have received from the Government of Bombay a copy of their letter, marginally noted, requesting a re-consideration of the orders contained in your predecessor's Despatch, No. 28 (Statistics and Commerce), dated 26th October last, directing the refund to the Bombay Municipal Corporation of the sum of 15,000 rupees a year, retrenched by that Government from the Police grant allowed to the Corporation, in order to meet a portion of the expenses attendant on the working of the Contagious Diseases Act in Bombay.

No. 1-16, dated 19th January 1883, to the address of Her Majesty's Secretary of State for India.

2. The grounds on which the Bombay Government press for a re-consideration of the orders of the Secretary of State appear to be,—(1) that if the Government of India were not prepared to support the action of the Bombay Government in making the retrenchment from the Police grant, they should have distinctly informed the Government of Bombay to this effect in 1881, when the matter came under their consideration; and (2) that the correspondence which passed on the subject between the Government of Bombay and the Government of India from 1874 to 1877 dealt with the discontinuance of the entire grant only, and left the Bombay Government free to reduce it, if sufficient reasons existed for so doing. These arguments appear to us to miss the real question altogether, which is whether the partial retrenchment of the grant was, under the particular circumstances of the case, justifiable or not. On this point it seems to us that nothing has been adduced which in any way alters the view taken by the Secretary of State and by the Government of India, that the circumstances connected with the re-introduction of the Contagious Diseases Act into the City of Bombay afforded no sufficient justification for compelling the Municipality to contribute towards the expense of working the Act by withholding a corresponding sum, which, "under other circumstances, Government would pay them on a totally different account."

3. The correspondence which passed on the subject between the years 1874 and 1877 shows clearly that the Government of India always regarded the claim of the Bombay Municipality to the entire grant of 90,000 rupees as just and equitable, and that this opinion was intimated repeatedly to the Bombay Government. It is, perhaps, to be regretted that a more decided opinion with reference to the reduction was not expressed by the Government of India in 1881. But as the general question of the working of the Contagious Diseases Act was at the time under consideration, it was deemed preferable simply to inform the Government of Bombay that the Government of India was not prepared to interfere in their proceedings—a course which left us free to take such future action as we might think fit, and as should be determined by the result of our consideration of the general question of the operation of the Act. It was on these grounds that we were unwilling absolutely to overrule the Local Government in 1881. But when our opinion was asked by your Lordship's predecessor, we had no hesitation in informing his Lordship* that in our view the reduction of the grant was not only unfair to the Municipality, but was in violation of the understanding come to with the Government of India that the grant should be regularly continued.

* To Secretary of State, No. 1, dated 16th January 1882, para. 10.

We have, &c.

(signed) *Ripon.*
D. M. Stewart.
J. Gibbs.
E. Baring.
T. F. Wilson.
C. P. Ilbert.
T. C. Hope.

EXTRACT DESPATCH from the Secretary of State for India to the Government of India, No. 69 (Statistics and Commerce), dated 3rd May 1883.

My Lord Marquis,

I HAVE considered in Council your letter, dated 20th February last, No. 2 (Municipalities), together with a letter of the Government of Bombay (dated 19th January) referred to therein, relative to the retrenchments made by that Government during the past three years from their contribution towards the cost of the police of the city of Bombay, on account of certain expenses incurred in connection with the working of the Contagious Diseases Act in Bombay.

2. In my predecessor's Despatch of the 26th October last, No. 180, Lord Hartington informed your Excellency that he was disposed to concur in your opinion that the Government of Bombay should be invited to withdraw their orders, and to restore the grant to the Corporation; and in a Despatch of the same date it was intimated to the Government of Bombay that the Secretary of State in Council would be glad if they would act in accordance with this opinion, and could refund to the Corporation the sums withheld.

3. Having given the further letters before us the most careful consideration, I have come to the conclusion that although the proceedings of the Bombay Government were open to objection, yet, as their action was that which they conceived to be best for the public interest, and was taken as being within the powers which a local government possesses of dealing with provincial expenditure, these proceedings were not of a nature to call for so strong a measure as is involved in an injunction to refund the sums already retrenched from the Police grant. I have therefore informed the Government of Bombay that I withdraw this injunction.

4. But, pending final decision of the question of the enforcement of the Contagious Diseases Act in Bombay, which I understand is still under consideration, I must adhere to the view of my predecessor in Council, that it is not advisable to make a retrenchment from the Police grant for purposes connected with that Act, and that the grant should therefore be now restored to its former amount.

The Bombay Government has been informed to this effect.

I have, &c.
(signed) *Kimberley.*

EXTRACT DESPATCH from the Secretary of State for India to the Government of Bombay, No. 12 (Statistics and Commerce), dated 3rd May 1883.

Sir,

I HAVE considered in Council your Excellency's letter, dated 19th January last, No. $\frac{1}{16}$ (Confidential), asking for a reconsideration of the instructions conveyed in my predecessor's Despatch of 26th October 1882, No. 28, relative to the retrenchments made by your orders during the past three years from your contribution towards the cost of the police of the city of Bombay, on account of certain expenses incurred in connection with the working of the Contagious Diseases Act.

2. Having given the subject most careful reconsideration, I have come to the conclusion that although the proceedings of your Government in the matter were open to objection, yet, as your action was that which you conceived to be best for the public interest, and was taken as being within the powers which a local government possesses of dealing with provincial expenditure, those proceedings were not of a nature to call for so strong a measure as is involved in an injunction to refund the sums already retrenched from the Police grant.

 3. This

3. This injunction therefore I have determined to withdraw. But, pending final decision of the question of the enforcement of the Contagious Diseases Act in Bombay, which I understand is still under consideration, I must still adhere to the view of my predecessor in Council, that it is not advisable to make a deduction from the Police grant to the Corporation for purposes connected with that Act, and I am therefore of opinion that the grant should now be restored to its former amount.

4. I desire that the Bombay Municipal Corporation may be informed in accordance with the purport of this Despatch, with reference to their memorial to my predecessor, dated 8th June 1881, and to para. 3 of Lord Hartington's Despatch, No. 29, of 15th September 1881.

I have, &c.
(signed) *Kimberley.*

EAST INDIA (CONTAGIOUS DISEASES ACTS).

COPY of, or EXTRACTS from, CORRESPONDENCE between the Government of *India* and the Secretary of State in Council upon the subject of the CONTAGIOUS DISEASES ACTS and their Repeal.

(*Mr. Stansfeld.*)

Ordered, by The House of Commons, *to be Printed,*
8 *June* 1883.

[*Price* $10\frac{1}{2}d.$]

200.

Under 8 *oz.*

H.—12. 7. 83.

A

B I L L

INTITULED

An Act to provide for the regulation of Her Majesty's Indian Marine Service. A.D. 1883.

WHEREAS a marine establishment, called Her Majesty's Indian Marine Service, is employed under the direction of the Governor General of India in Council for the transport of troops, the guarding of convict settlements, the suppression of piracy, the survey of coasts and harbours, the visiting of lighthouses, the relief of distressed or wrecked vessels, and other local objects, and is maintained out of the revenues of India:

And whereas the members of Her Majesty's Indian Marine Service are not subject either to the Naval Discipline Act, 1866, or to the Merchant Shipping Act, 1854, and Acts amending it, or to any corresponding law made, enacted, or in force under the authority of the Government of India; and it is expedient that the Governor General of India in Council should have power to make laws for the purpose of maintaining discipline in that service:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Indian Marine Service Act, 1883.

Power for Governor General in Council to make laws for Indian Marine Service.

2. The Governor General of India in Council shall have power, subject to the provisions contained in the Indian Councils Act, 1861, as amended by subsequent Acts, at meetings for the purpose of making laws and regulations, to make laws for all persons employed or serving in or belonging to Her Majesty's Indian Marine Service: Provided as follows,

(*a.*) A law made under this section shall not apply to any offence, unless the vessel to which the offender belongs is at the time of the commission of the offence within the limits of Indian waters as defined by this Act:

A.D. 1883.

(*b.*) The punishments imposed by any such law for offences shall be similar in character to and shall not be in excess of the punishments which may at the time of making the law be imposed for similar offences under the Acts relating to Her Majesty's Navy, except that in the case of persons other than Europeans or Americans imprisonment for any term not exceeding fourteen years, or transportation for life or any less term, may be substituted for penal servitude.

Definition of Indian waters.

3. For the purposes of this Act the expression "Indian waters" includes the high seas between the Cape of Good Hope on the west and the straits of Magellan on the east, and all territorial waters between those limits.

Effect and judicial notice of laws made under Act.

4. A law made under this Act shall, until the Governor General makes known that he has received a notification of the disallowance thereof by Her Majesty, or until the repeal thereof, be, subject to the provisions of this Act, of the same force and effect as an Act of Parliament, and shall be taken notice of by all courts of justice in the same manner as if it were a Public Act of Parliament.

Restriction on or power to make law imposing sentence of death.

5. Nothing in this Act shall authorise the Governor General in Council, without the previous approval of the Secretary of State for India in Council, to make any law whereby power is given to any court other than the High Courts established under the Act of the session held in the twenty-fourth and twenty-fifth years of Her Majesty, chapter one hundred and four "for establishing High Courts of Judicature in India," to sentence to the punishment of death any of Her Majesty's natural-born subjects born in Europe, or any child of any such subject.

Placing of vessels, officers, and men of Indian Marine Service under Naval Discipline Acts in time of war.

6. In case a state of war exists between Her Majesty and any foreign power, it shall be lawful for Her Majesty by Proclamation or Order in Council to direct that any vessel belonging to Her Majesty's Indian Marine Service and the men and officers from time to time serving thereon shall be under the command of the senior naval officer of the station where for the time being such ship may be. And while any such vessel is under such command such vessel shall be deemed to all intents a vessel of war of the Royal Navy, and the men and officers from time to time serving in such vessel shall be under such Naval Discipline Act or Acts as may be in force for the time being and subject to such regulations as may be issued by the Lords Commissioners of the Admiralty, with the concurrence of the Secretary of State for India in Council.

Indian Marine. [H.L.]

A

B I L L

INTITULED

An Act to provide for the regulati of Her Majesty's Indian Mar Service.

(*Presented by The Earl Kimberley.*)

Ordered to be printed 12th Juné 1883.

[*Under* 1 *oz. Price* ½*d.*]

EAST INDIA (PUBLIC WORKS EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 2 April 1883;—*for*,

"RETURN of the TOTAL NET EXPENDITURE upon all Sorts of PUBLIC WORKS in *India*, from 1873-74 to 1883-84 (in continuation of Parliamentary Paper, No. 246, of Session 1882)."

India Office,
24 April 1883.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed*,
26 *April* 1883.

RETURN of the TOTAL NET EXPENDITURE upon all Sorts

YEARS.	Protective Public Works.	Other Public Works (Ordinary) of all kinds.*	Productive Public Works (other than Capital Outlay) exclusive of Guaranteed Companies.			Total Net Charge upon Revenue of the Year.*	
			Irrigation and Navigation.†	State Railways.	East Indian Railway, from 1st January 1880 (after its Purchase by the State).		
	£.	£.	£.	£.	£.	£.	
1873-74	- -	4,603,300	349,776	183,638	- -	5,136,714	1
1874-75	- -	5,066,826	372,121	239,547	- -	5,678,494	2
1875-76	- -	5,125,187	325,372	312,089	- -	5,762,648	3
1876-77	- -	4,394,435	390,766	440,141	- -	5,225,342	4
1877-78	- -	4,090,395	113,683	537,988	- -	4,742,066	5
1878-79	- -	4,426,980	135,658 †	681,883	- -	5,244,521	6
1879-80	- -	4,336,593 *	— *362,424* †	715,203	— *914,757*	3,774,615	7
1880-81	- -	4,353,882 *	— *231,149* †	543,283	— *1,257,167*	3,408,849	8
1881-82	- - 750,000	5,441,050 *	— *157,046* †	290,295	— *1,389,859*	4,934,440	9
1882-83 (Revised Estimate).	- - 144,200 ‡	6,260,300 *	— *84,200* †	176,236	— *891,436*	5,605,100	10
1883-84 (Budget Estimate).	- - 1,355,800 ‡	6,123,900 *	— *6,300* †	150,324	— *1,008,724*	6,615,000	11

* Exclusive of the amount charged in the Accounts and Estimates for Expenditure on Frontier Railways, viz.:

	£.
In 1879-80	1,334,350
In 1880-81	2,293,615
In 1881-82	224,682
Revised Estimate, 1882-83	281,500
Budget Estimate, 1883-84	67,500
	£. 4,201,647

† Including interest on the portion of capital outlay on Madras Harbour Works charged to the Productive Public Works Account.

‡ The short outlay in 1882-83 was owing to the transfer of the Southern Mahratta Railway to a private Company. It was proposed to spend 369,800 *l.* on this Line during the year, instead of which the Company has to refund to the Government about 270,000 *l.* for passed outlay on the Railway. The amount thus set free has been re-allotted for outlay during 1883-84, in addition to the fixed allotment of 750,000 *l.*

India Office,
24 April 1883.

of PUBLIC WORKS in *India*, from 1873-74 to 1883-84.

	Productive Public Works, Capital Expenditure (including from 1st January 1880 East Indian Railway).	REMARKS.
	£.	
1	3,553,307	Interest on capital outlay on Productive Public Works was charged at 4 per cent. from 1873-74 to 1877-78; at 4½ per cent. from 1878-79 to 1880-81; and at 4 per cent. for 1881-82, 1882-83, and 1883-84.
2	4,249,571	
3	4,270,629	
4	3,809,284	
5	4,791,052	Portion of Land Revenue due to Irrigation in Northern India and Bombay first credited to Productive Public Works in 1877-78; and in Madras in 1879-80.
6	4,381,898	
7	13,095,192 §	§ Includes 9,576,614 *l.* debt incurred for the purchase of the East Indian Railway.
8	9,297,233 ‖	‖ Includes 5,640,728 *l.* for outlay incurred in previous years from ordinary funds on Productive Public Works, now transferred, viz.: On Irrigation Works - - - - - £. 4,792,017 On State Railways - - - - - 848,711 £. 5,640,728
9	3,952,031 ¶	¶ Includes 586,300 *l.* debt incurred for discharge of portion of the East Indian Railway Annuity, and 640,608 *l.* for outlay incurred in previous years from ordinary funds on Productive Public Works, now transferred, viz.: On Irrigation Works - - - - - - £. 619,084 On State Railways - - - - - - 21,524 £. 640,608
10	4,844,400**	** Includes 450,000 *l.* debt incurred for discharge of portion of the East Indian Railway Annuity, and also 1,763,500 *l.* debt incurred for the purchase of the Madras Irrigation and Canal Company's Works.
11	3,820,100††	†† Includes 880,100 *l.* savings from previous allotments for State Railways, 16,000 *l.* for part purchase of Madras Irrigation Canal, and 424,000 *l.* for East Indian Railway.

Henry Waterfield,
Financial Secretary.

EAST INDIA (PUBLIC WORKS EXPENDITURE).

RETURN of the TOTAL NET EXPENDITURE upon all Sorts of PUBLIC WORKS in *India*, from 1873-74 to 1883-84 (in continuation of Parliamentary Paper, No. 246, of Session 1882).

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed,*
26 *April* 1883.

[*Price* ½*d.*]

142.

Under 1 *oz.*

H.—2. 5. 83.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT.

1881-82.

APPROPRIATION ACCOUNT of the Sum Granted to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*, for the Year ended the 31st of March 1882; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 29 *&* 30 *Vict. c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed,*
26 *February* 1883.

ARMY (INDIAN HOME CHARGES).

AN APPROPRIATION ACCOUNT of the Sum of £. 1,100,000, granted by Act 44 & 45 Vict. c. 56, s. 3, to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India* for the Year ended 31st March 1882.

Dr.	£.	*Cr.*	£.
To Amount granted for Army Services (Indian Home Charges) to meet the charge incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India for the year 1881-82, per Act 44 & 45 Vict. c. 56, s. 3 -	1,100,000	By Amount appropriated in Aid of Army Grants to meet the charges incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India, which came into course of payment during the year ended the 31st March 1882 - (*Vide* Explanatory Paper annexed; also, Army Account of Receipt and Expenditure for the year 1881-82, page 6.)	1,100,000
£.	1,100,000	£.	1,100,000

Contributions from Indian Revenues in respect of the above amount have been paid into the Exchequer, per Finance Accounts, during 1881-82, amounting to £. 1,100,000.

War Office,
22 December 1882.

Ralph H. Knox,
Accountant General of the Army.

EXPLANATORY PAPER showing the Details of the Sum of £. 1,100,000 appropriated in Aid of ARMY GRANTS for the Year ended 31st March 1882, referred to in the preceding Account.

	£.
A.—Amount appropriated in Aid of Vote 1, for the Effective Services of the Regular Forces serving in India - - - - - - - - - -	500,000
B.—Amount appropriated in Aid of the Votes for Non-Effective Services of the Regular Forces serving in India, viz.:	
VOTE 17.—Rewards - - - - - - - - - -	2,000
„ 18.—Half-Pay - - - - - - - - - -	38,000
„ 19.—Retired Pay, &c. - - - - - - - -	150,000
„ 20.—Widows' Pensions - - - - - - - -	20,000
„ 23.—Out-Pensions - - - - - - - - -	390,000
£.	1,100,000

I certify that this Account has been examined under my directions, and is correct.

Examined,
N. Harris Nicolas.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

REMISSION of CLAIMS against INDIA for EFFECTIVE CHARGES to 31st March 1877, under Treasury Minute of 2nd July 1878.

1. IN the Session of 1882, by Act 45 & 46 Vict. c. 79, the remission in 1878 of Claims outstanding against the Indian Government received the Parliamentary sanction which previous Committees of Public Accounts had reported to be requisite.

The total amount thus authorised to be remitted was 390,611 *l.* 11 *s.* 8 *d.*

VOTE for INDIAN HOME CHARGES.

EFFECTIVE SERVICES.

2. I have been informed in a letter from the War Office (which will be found in the Appendix, together with my letter calling for the information) that, with the approval of the Lords Commissioners of Her Majesty's Treasury, it has been agreed that the contribution payable by India for the year 1880-1 should be 520,000 *l.*; and, for 1881-2, 487,000 *l.*, making together a total of 1,007,000 *l.* (A.) (B.)

It appears from the Finance Accounts that the amount actually paid over to the Exchequer in respect of Effective Services was 500,000 *l.* in each of these years, falling short by 7,000 *l.* of the amount agreed to for the two years.

3. In consequence of the transfer of the pay of Colonels of Regiments to the Army Non-Effective Vote 19, the sum of 50,000 *l.*, which has hitherto been included in the amount carried in aid of Vote 1, is taken this year as an Appropriation in Aid of Vote 19, on account of the Non-Effective Charges for the Regular Forces serving in India.

The reduction, therefore, in the Vote for Indian Effective Services in the year 1881-2 is accompanied by an increase in the Vote for Non-Effective Services.

4. It would appear that the agreements with India for 1880-1 and 1881-2 are final merely in relation to those years, and that the basis on which the contribution by India for Effective Services is to be fixed in future, remains unsettled.

5. It is also to be remarked, with reference to paragraph 100 of the Report of the Committee of Public Accounts, 1882, that the question whether India incurs a separate liability for certain Indian expenditure, now charged to Army Votes, has not yet been decided.

6. In the letter of the 3rd December 1881 from this Department (in the Appendix to my Report of last year), and in the correspondence which is appended to this Report, attention was drawn to payments which, although apparently not covered by the terms of the Estimate for Indian Home Charges, are nevertheless treated by the War Office as not directly chargeable to India.

7. In my Report on the Account for last year, I further pointed out that whilst Charges were spread over various Army Votes, the whole amount of Sub-Head A. of the Vote for Home Charges is carried in aid of Army Vote 1.

In the War Office letter of the 13th January 1883, it is stated that the distribution of the Indian contributions over the several Army Votes would be a matter of extreme inconvenience; and it is also remarked that the same course is followed with regard to the contributions from Colonial Governments in aid of Military Expenditure.

It may be added that the course followed by the War Office in this matter is fully shown on the Estimates.

NON-EFFECTIVE SERVICES.

8. The amount estimated to be received from India in respect of Non-Effective Charges was 600,000 *l.* for the year 1881-2, and this sum has been received.

9. I am informed by War Office letter of 4th January 1883 (in the Appendix) that the amounts of the capitalization for the years 1880-1 and 1881-2 have not yet been agreed to. (C.)

The arrears therefore due from India, as far as I am informed, are as follows:—

	£.	s.	d.
1876–77	265,977	–	–
1877–78	330,756	10	–
1878–79	305,948	17	10
1879–80	336,141	11	5
1880–81 } 1881–82 }	Not yet determined.		
	£. 1,238,823	19	3

10. The delay that has occurred in the settlement of these Arrears was noticed in paragraph 101 of the Report of the Committee of Public Accounts, 1882.

When this subject is under consideration, the question of Interest, which the Committee reports as intended to be charged, will no doubt receive attention.

A letter which I have received from the Treasury, dated the 16th January 1883, will be found in the Appendix. (D.)

11. The amount of the Vote for Indian Home Charges has been transferred in the proportions shown by the Estimate in aid of the several Army Votes therein mentioned, to meet the expenditure incurred in England in respect of Effective and Non-Effective Charges of Her Majesty's Troops serving in India.

The sum of 1,100,000 *l.* was received by the Treasury from India during the year to meet these charges, viz.:—

	£.
Effective Charges	500,000
Non-Effective Charges	600,000
	£. 1,100,000

This amount has been paid into the Exchequer.

Indian Miscellaneous Account.

12. The Balance due from India, which in my Report on the Account for 1880–1 was stated to be 16,503 *l.* 6 *s.* 7 *d.* on the 30th September 1881, now appears by the Army Balance Sheet to have increased to 27,659 *l.* 3 *s.* 1 *d.* on the 30th September 1882.

13. In the War Office letter of the 13th January 1883 it is stated that it is not yet finally determined what payments may be considered as not provided for in the Estimates for the Indian Home Charges, but that a Memorandum on the subject has been forwarded for the consideration of the India Office.

It is desirable that an early agreement should be come to between the War Department and the India Office, as it may be presumed that the outstanding Balance would then be cleared, and that the Account would, in future, be adjusted periodically.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1883.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,
18 December 1882.

Sir,

IN reply to a letter from this Department, dated 3rd December 1881, No. 1432, relating to the reimbursement by India of the Effective Charges incurred in England, on account of Her Majesty's Troops serving in India, for the periods subsequent to the 31st March 1880, it was stated in Mr. De la Bère's letter of the 23rd December 1881, No. 7023-914, "that the matter is under consideration."

I am now directed by the Comptroller and Auditor General to renew the request for information on the several points which were alluded to in the letter above referred to, viz. :—

1. As to the basis of adjustment between the War Office and India, in respect of Effective Charges, from the 1st April 1880.

2. As to the class of payments which are to be considered as not provided for in the Estimates taken for Indian Home Charges, but which are directly chargeable to India, in a separate or Miscellaneous Account.

3. As to the opinion of the Secretary of State for War on the apparent inconsistency of carrying the whole amount of Sub-Head A. of the Vote for Indian Home Charges, in aid of Vote 1, whilst many of the charges on account of India are spread over other Army Votes, I am to observe that, in the absence of any information as to the nature of the charges which are intended to be separately accounted for, the Comptroller and Auditor General finds it difficult to give a decided opinion whether many of the charges, apparently of an Indian character, which are carried to Army Votes, are provided for under any of the Sub-Heads of the Vote taken for Indian Home Charges.

I have, &c.
(signed) *H. Treherne.*

The Under Secretary of State for War, War Office.

(B.)

Financial Secretary's Department, War Office,
13 January 1883.

Sir,

I AM directed by the Secretary of State for War to acknowledge the receipt of Mr. Treherne's letter of the 18th ultimo, No. 1532, and, in reply, I am to state,—

1. That the basis of the adjustment between the War Office and India in respect of Effective Charges, from 1st April 1880, is the same as for the former year, viz., the calculation given in the Report of Mr. Bouverie's Committee. The amount agreed upon, with the approval of the Lords Commissioners of Her Majesty's Treasury, for 1880-81, is 520,000 *l.*, and, for 1881–82, 487,000 *l.*, being reduced in consequence of the transfer of the charge for pay of Colonels from the Effective to the Non-Effective Contribution.

2. That it has not yet been finally determined what payments are to be considered as not provided for in the Estimates for the Indian Home Charges, but a memorandum on this subject has been forwarded from this Office to the India Office for consideration, and a notification of the acceptance or otherwise by that Department of the proposals made is expected shortly.

3. As regards the apparent inconsistency of carrying the whole amount of Sub-Head A. of the Vote for Indian Home Charges in aid of Vote 1, it is to be remarked that the same course is followed with regard to the contributions from Colonial Governments in aid of Military Expenditure in the Colonies, and it would be extremely inconvenient to attempt any distribution of such contributions over the Effective Votes with particular reference to the exact charges, for India and the Colonies, contained in them.

I am, &c.
(signed) *H. T. De la Bère.*

The Comptroller and Auditor General.

(C.)

Financial Secretary's Department, War Office,
4 January 1883.

Sir,

I AM directed by the Secretary of State for War to acknowledge Mr. Treherne's letter of the 18th ultimo, No. 1531, respecting the capitalization of Non-Effective Services, India, and to acquaint you that, although the amount of the capitalization has been calculated for 1880-81, it has not yet been agreed to by the India Office, and as regards 1881–82, the calculations are not yet complete.

I am, &c.
(signed) *Thos. C. B. Cave.*

The Comptroller and Auditor General.

(D.)

Treasury Chambers, 16 January 1883.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of your letter of the 11th instant, requesting to be informed whether any settlement has yet been arrived at for the liquidation of the arrears due from India in respect of Non-Effective Services.

I am to state, in reply, that my Lords are now waiting for some tables which are being calculated by the actuaries of the War Office; they are promised by the end of this month, and it is hoped that they will afford a basis of settlement.

I have, &c.
(signed) *R. E. Welby.*

The Comptroller and Auditor General.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT,
1881-82.

APPROPRIATION ACCOUNT of the Sum Granted to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*, for the Year ended 31 March 1882; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 29 & 30 Vict. c. 39, s. 22.)

Ordered, by The House of Commons, *to be Printed,*
26 *February* 1883.

[*Price* 1 *d.*]

31.

Under 1 *oz.*

H.—2. 3. 83.

ARMY (INDIAN HOME CHARGES).

To be Voted in Aid of ARMY ESTIMATES to Provide for the Home Charges incurred for the REGULAR FORCES serving in INDIA.

I. ESTIMATE of the SUM which will be required to be transferred in Aid of Army Votes in the Year ending 31st March 1884, to meet the estimated Charge to be incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the REGULAR FORCES serving in INDIA.

One Million and Two Hundred and Thirty Thousand Pounds.

II. SUB-HEADS under which this Vote will be accounted for.

	£.	£.
A.—Amount to be transferred in Aid of Vote 1 of the Army Estimates, to meet the Expenditure for the following Services for the Regular Forces serving in India :—		
1. Probable Charge for Raising and Training Recruits for drafts to Regiments on Indian Service - - - - - £. 320,000		
2. Charge for Regiments embarking for Service in India after deducting the Amount allowed to the Indian Government on account of Regiments relieved - - - - £. 20,000		
3. Agency Charges - - - - - - - - £. 5,000		
4. Pay, including Deferred Pay, &c. of Invalids and Time-expired Men waiting Discharge from the Army on return from Indian Service, and of Men dying in India - - - £. 120,000		500,000*
5. Proportion of Cost of Establishments for the Military Education of Officers and Men on entering the Army - - £. 26,000		
6. Miscellaneous Charges for Royal Engineers and other Expenses arising on the Transit of Men to and from India, and charged in Army Accounts - - - - - - - - £. 9,000		
B.—Amount to be transferred in Aid of Votes of the Army Estimates, to meet the Expenditure to be incurred for Non-Effective Charges for the Regular Forces serving in India :		
Vote 17.—Army Estimates—Rewards - - - - £. 3,000		
„ 18. „ Half-Pay - - - - 13,500		
„ 19. „ Retired Pay, &c. - - 180,000		730,000
„ 20. „ Widows' Pensions - - 25,000		
„ 21. „ Pensions for Wounds - - 500		
„ 23. „ Out-Pensions - - - 508,000		
	£.	1,230,000

ESTIMATED EXTRA RECEIPTS from the Indian Government to meet the foregoing Charges - - - - - - - - - - £. 1,230,000

* This same amount is taken as for the previous Year, pending the recommendation of the Commission to which the question of Indian Home Charges for Effective Services has been referred.

War Office,
23 February 1883.

HARTINGTON.

ARMY (INDIAN HOME CHARGES).

ESTIMATE of the Sum which will be required to be transferred in Aid of Army Votes in the Year ending 31st March 1884, to meet the estimated Charge to be incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India.

(Presented by Her Majesty's Command.)

Ordered, by The House of Commons, *to be Printed,*
23 *February* 1883.

[*Price* ½ *d*]

25.

H.—27. 2. 83.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1882, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Acts* 40 & 41 *Vict. ch.* 51, *and* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
27 *February* 1883.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1882, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1882.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1882.	Amount of Debt incurred during the Half-year ended 30 September 1882.	Moneys raised during the Half-year ended 30 September 1882.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1882.	Transferred to other Loans.	Amount of Debt outstanding on 30 September 1882.
		£.		£.	£.	£.	£.	£.	£.	£.	£.
LOANS BEARING INTEREST.											
Transfer Loan of 1870	4½ per cent.	41,205	Not before 15 July 1885	1,831,340	- -	- -	- -	1,831,340	- -	- -	1,831,340
Railway Loan from Maharajah Holkar	4½ „	22,500	No date specified	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Loan of 1878	4½ „	43,588	Not before 15 September 1893	1,937,250	- -	- -	- -	1,937,250	- -	51,720	1,885,530
Transfer Loan of 1879, 4½ per Cent. portion	4½ „	419,690	- - ditto - - ditto	18,652,877	- -	- -	51,960	18,704,837	- -	- -	18,704,837
			TOTAL of 4½ per Cent. Loans £.	23,421,467	- -	- -	51,960	23,473,427	- -	51,720	23,421,707
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	420	Not before 15 September 1893	24,000	- -	- -	- -	24,000	- -	- -	24,000
Loan of 1832-33	4 per cent.	19,068	No date specified; but on 3 months' notice by Government.	953,409	- -	- -	- -	953,409	72	10,979	942,358
Loan of 1835-36	4 „	52,154		2,607,720	- -	- -	- -	2,607,720	- -	85,950	2,521,770
Loan of 1842-43	4 „	420,839		21,041,940	- -	- -	- -	21,041,940	- -	248,760	20,793,180
Loan of 1854-55	4 „	110,628		5,531,400	- -	- -	- -	5,531,400	- -	146,150	5,385,250
Transfer Loan of 1 May 1865	4 „	406,949		20,347,450	11	11	896,589	21,244,050	1	- -	21,244,049
Transfer Loan of 22 April 1854	4 „	24,536	15 months after notice by Government.	1,226,778	- -	- -	- -	1,226,778	- -	- -	1,226,778
Reduced Loan of 16 January 1879	4 „	218,720	3 months after notice by Government.	10,936,010	- -	- -	- -	10,936,010	- -	401,740	10,534,270
Promissory Notes for Mysore Family	4 „	2,002	No date specified	100,119	- -	- -	- -	100,119	8	1,870	98,241
Railway Loan from Maharajah Scindia	4 „	30,000	- - ditto	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
East Indian Railway Commuted Stock	4 „	214	No date specified; but on 3 months' notice by Government.	10,675	- -	- -	- -	10,675	- -	- -	10,675
			TOTAL of 4 per Cent. Loans £.	64,255,501	11	11	896,589	65,152,101	81	895,449	64,256,571

Loan of 1853–54 - - - - - - - -	3½	„	1,033	*3 months after notice by Government.*	59,030	- -	- -	- -	59,030	- -	560	58,470
Debenture Loan for Nagpur and Raipur Railway -	4½	„	975	Not before 1 July 1890, and on 3 months' notice.	43,313	- -	- -	- -	43,313	4	- -	43,309
Debenture Loan for Cawnpur and Furruckabad Railway.	4½	„	902	Not before 1 January 1890, and on 3 months' notice.	45,120	- -	- -	- -	45,120	- -	- -	45,120
Debenture Loan for Ghazipur and Dildarnagur Railway.	4½	„	1,002	Not before 30 September 1887, unless by mutual agreement between Government and Subscribers.	50,080	- -	- -	- -	50,080	- -	- -	50,080
Debenture Loan for Muttra and Hathras Railway -	4½	„	648	Not before 31 March 1905, unless by mutual agreement between Government and Subscribers.	32,410	- -	- -	- -	32,410	- -	- -	32,410
				TOTAL of Railway Debenture Loans - - £.	170,923	- -	- -	- -	170,923	4	- -	170,919
				TOTAL DEBT IN INDIA bearing Interest - £.	87,030,921	11	11	948,549	88,879,481	85	947,729	87,931,667
LOANS NOT BEARING INTEREST on 30th September 1882.												
Debenture Loan of 1867–68 - - - - -	5 per Cent.		15,007	1 June 1882 - - - -	600,300	- -	- -	- -	600,300	588,300	- -	12,000
5½ per Cent. Loan of 1859–60 - - - - -	-	-	-	- - - - - -	22,420	- -	- -	- -	22,420	300	800	21,320
5 per Cent. Loan of 1856–57 - - - - - -	-	-	-	- - - - - -	10,700	- -	- -	- -	10,700	270	- -	10,430
5 per Cent. Loan of 1825–26 - - - - - -	-	-	-	- - - - - -	6,026	1	- -	- -	6,027	- -	- -	6,027
5 per Cent. Loan of 1841–42 - - - - - -	-	-	-	- - - - - -	1,590	- -	- -	- -	1,590	50	- -	1,540
5 per Cent. Loan of 1854–55 for Public Works - - -	-	-	-	Ordered to be paid off - -	5,470	- -	- -	- -	5,470	750	- -	4,720
Treasury Bills at 2½ pie per *Rs.* 100 per diem - - -	-	-	-	- - - - - -	9,260	- -	- -	- -	9,260	- -	- -	9,260
Reduced 4 per Cent. Loan of 4 July 1881 - - - -	-	-	-	- - - - - -	31,500	- -	- -	- -	31,500	21,250	- -	10,250
4 per Cent. Loan of 1824–25 - - - - - -	-	-	-	- - - - - -	29,493	- -	- -	- -	29,493	3,488	- -	26,005
4 per Cent. Loan of 1828–29 - - - - - -	-	-	-	- - - - - -	5,482	1	- -	- -	5,483	4,684	20	779
		£.	1,832,080	TOTAL DEBT IN INDIA not bearing Interest - £.	722,241	2	- -	- -	722,243	619,092	820	102,331
				TOTAL DEBT IN INDIA - £.	88,653,162	13	11	948,549	89,601,724	619,177	948,549	88,033,998

The balance of the Loan of 1842–43, as shown above, differs from that shown in the preceding return by 101,370 *l.*, by which sum the balance of the Loan is found to have been previously over-stated.

Comptroller General's Office, Calcutta,
23 January 1883.

J. WESTLAND,
Comptroller General.

J. K. CROSS,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1882, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Acts* 40 & 41 *Vict. ch.* 51, *and* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,* 27 *February* 1883.

[*Price* $\frac{1}{2}$ *d.*]

40.

Under 1 *oz.*

H.—[illegible]. 83.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1883, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 31 March 1883.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 Oct. 1882.	Amount of Debt incurred during the Half-year ended 31 March 1883.	Moneys raised during the Half-year ended 31 March 1883.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1883.	Amount of Debt outstanding on 31 March 1883.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.
India 4 per Cent. Stock	4 per cent.	1,069,587	Not redeemable until 10th October 1888, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	53,479,364	- -	- -	15,453 †	53,463,911
India 3½ per Cent. Stock	3½ „	75,685	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	4,289,231	277,402*	- -	- -	4,566,633
India Debentures	4 „	179,930	16th August 1884	6,996,500	2,000,000	*2,012,814* ‡	- -	8,996,500
East India Bonds (issued temporarily)	2½, 3½ & 4½ p'ct.	54,616		2,250,000	2,000,000	*2,000,000* §	4,250,000	—
East Indian Railway Debenture Stock	4½ per cent.	33,750		1,500,000	- -	- -	- -	1,500,000
			TOTAL DEBT in ENGLAND bearing Interest	- -	- -	- -	- -	68,527,044
LOANS NOT BEARING INTEREST AT THE DATE OF THIS RETURN.								
East India Bonds			On presentation of the Bonds	24,217	- -	- -	700	23,517
India 5 per Cent. Stock			5th July 1880	25,625	- -	- -	1,992	23,633
East Indian Railway Debentures	4 per cent.	13,403	230,150 *l.* - - - 1st December 1882 440,000 *l.* - - - 19th March 1883 1,100 *l.* - On presentation of the Debentures	671,250	- -	- -	659,750	11,500
			TOTAL DEBT in ENGLAND not bearing Interest	- -	- -	- -	- -	58,650
	£.	1,426,971	TOTAL DEBT in ENGLAND £.	69,236,187	4,277,402	- -	4,927,895	68,585,694

* Amount of Stock created under East Indian Railway (Redemption of Annuities) Act, 1881.

‡ In substitution for Temporary Debt raised in the preceding half-year.

§ Temporary Loan, raised in consequence of the failure for a time to sell the requisite amount of Bills on India; repaid in the same half-year, together with 2,250,000 *l.* borrowed temporarily in the preceding half-year.

SINKING FUND created pursuant to Section 51 of the East Indian Railway Company Purchase Act, 1879, and Section 2 (*a*) of the East Indian Railway (Redemption of Annuities) Act, 1881, and the application thereof.

	£. s. d.	£. s. d.
India Debt issued in redemption of a portion of the East Indian Railway Annuity:		
India 4 per Cent. Stock	5,115,938 15 –	
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee	10,675 – –	
India 3½ per Cent. Stock	1,066,633 2 6	
		6,193,246 17 6
India Debt purchased and cancelled to 30th September 1882	58,608 6 11	
† India Debt purchased and cancelled during the Half-year ended 31st March 1883:	£. s. d.	
India 4 per Cent. Stock purchased with 14,754 *l.* 5 *s.* 9 *d.*, being the difference between the amount retained by the Secretary of State on the 1st October 1882, in respect of the Annuity redeemed by him, and the interest on the Stock created for the redemption thereof	14,315 17 3	
India 4 per Cent. Stock purchased with 1,172 *l.* 3 *s.* 4 *d.*, a Half-year's Interest to the 5th October 1882, on the amount then standing to the credit of this Fund	1,137 6 9	
	15,453 4 –	
		74,061 10 11
Balance of India Debt issued as above, outstanding on 31st March 1883: India 4 per Cent. Stock £. 5,041,877 4 1; India 4 per Cent. Rupee Debt 10,675 – –; India 3½ per Cent. Stock 1,066,633 2 6	£.	6,119,185 6 7

India Office,
2 April 1883.

THOS. W. KEITH,
Accountant General.

J. K. CROSS,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England*, under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1883, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(Presented pursuant to Acts 40 & 41 Vict. ch. 51, and 42 & 43 Vict. ch. 43 and 60.)

Ordered, by The House of Commons, *to be Printed*, 9 *April* 1883.

H.—19. 4. 83.

EAST INDIA (NET REVENUE AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 2 April 1883;—*for*,

"STATEMENT showing the NET REVENUE and EXPENDITURE of INDIA for the Year 1881-82, and as Estimated for 1882-83 and 1883-84 (in continuation of Parliamentary Paper, No. 214, of Session 1882)."

India Office,
23 April 1883.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed*, 24 *April* 1883.

STATEMENT showing the NET REVENUE and EXPENDITURE of INDIA for the Year 1881-82, and as Estimated for 1882-83 and 1883-84.

REVENUE.		1881-82.		REVISED ESTIMATE, 1882-83.		BUDGET ESTIMATE, 1883-84.	
		Gross.	Net.	Gross.	Net.	Gross.	Net.
		£.	£.	£.	£.	£.	£.
Land Revenue	Gross	21,948,022	18,896,217	21,700,400	18,470,800	21,792,700	18,530,900
	Charges	*3,003,792*		*3,055,900*		*3,211,700*	
	Refunds	*48,013*		*173,700*		*50,100*	
Tributes and Contributions		- -	706,873	- -	709,900	- -	701,000
Forest	Gross	874,435	314,451	921,600	332,700	935,800	256,200
	Charges	*557,645*		*586,700*		*676,509*	
	Refunds	*2,339*		*2,200*		*3,100*	
Excise	Gross	3,427,274	3,310,778	3,615,900	3,480,700	3,623,300	3,509,400
	Charges	*96,886*		*95,700*		*94,400*	
	Refunds	*19,610*		*39,500*		*19,500*	
Assessed Taxes	Gross	536,829	494,877	525,900	490,100	523,400	490,500
	Charges	*13,074*		*13,800*		*14,000*	
	Refunds	*28,878*		*22,000*		*18,900*	
Provincial Rates	Gross	2,895,490	2,828,534	2,668,400	2,614,500	2,688,200	2,634,500
	Charges	*53,226*		*50,900*		*51,100*	
	Refunds	*13,730*		*3,000*		*2,600*	
Customs	Gross	2,361,388	2,093,056	1,265,300	1,053,800	1,255,100	1,073,500
	Charges	*195,110*		*156,600*		*143,700*	
	Refunds	*73,222*		*54,900*		*37,900*	
Salt	Gross	7,375,620	6,844,076	6,128,700	5,579,000	6,167,000	5,594,900
	Charges	*486,209*		*499,400*		*546,300*	
	Refunds	*45,335*		*50,300*		*25,800*	
Opium	Gross	9,862,444	7,803,220	9,561,800	7,216,500	9,200,000	7,034,300
	Charges	*2,057,335*		*2,344,900*		*2,165,300*	
	Refunds	*1,889*		*400*		*400*	
Stamps	Gross	3,381,372	3,233,042	3,411,600	3,254,000	3,427,200	3,288,300
	Charges	*110,623*		*120,900*		*103,000*	
	Refunds	*37,707*		*36,700*		*35,900*	
Registration	Gross	284,714	103,666	285,400	99,100	280,400	92,400
	Charges	*179,401*		*184,800*		*186,300*	
	Refunds	*1,647*		*1,500*		*1,700*	
TOTAL NET REVENUE £.		- -	46,628,790	- -	43,301,100	- -	43,205,900
GROSS REVENUE £.		- -	73,993,605	- -	68,250,200	- -	67,651,200

Forest.—Increased demand for Timber in British Burma and Bombay.

Salt.—The establishment of depôts increased the expenditure.

Opium.—Decrease in price received for Bengal Opium, and fewer chests of Malwa Opium paid duty.

Provincial Rates.—Decrease due to abolition of Patwari cess in North Western Provinces.

Customs.—Almost all the Import Duties were abolished on 10th March 1882.

Salt.—Reduction of duty to 2 rupees per maund, from 10th March 1882.

Opium.—The average price in Calcutta fell from 1,324 rupees in 1881-82 to 1,222 rupees in 1882-83. The charges were higher owing to the crops being better than in the previous year.

Opium.—The number of chests for sale will be 2,000 less than in 1882-83. In June 1882 the duty on Malwa Opium was reduced by 50 rupees a chest. Reduction of expenditure due to partial failure of the Poppy Crop in the Benares and Patna Agencies.

EXPENDITURE.		1881-82. Gross.	1881-82. Net.	REVISED ESTIMATE. 1882-83. Gross.	REVISED ESTIMATE. 1882-83. Net.	BUDGET ESTIMATE, 1883-84. Gross.	BUDGET ESTIMATE, 1883-84. Net.
		£.	£.	£.	£.	£.	£.
Mint	Gross	87,526	16,942	88,800	—63,400	75,400	—26,600
	Receipts	*70,584*		*152,200*		*102,000*	
Post Office	Gross	1,147,935	198,028	1,186,700	207,100	1,222,800	211,900
	Receipts	*949,907*		*979,600*		*1,010,900*	
Telegraph	Gross	536,201	70,320	656,700	135,700	741,600	184,500
	Refunds	3,327		* -		* -	
	Receipts	*469,208*		*521,000*		*557,100*	
Allowances, &c, under Treaties		-	1,876,768	-	1,929,700	-	1,989,500
Administration		-	1,494,356	-	1,577,700	-	1,554,900
Minor Departments	Gross	560,991	440,771	466,600	381,500	495,600	425,100
	Refunds	729		* -		* -	
	Receipts	*120,949*		*85,100*		*70,500*	
Law and Justice	Gross	3,184,249	2,555,287	3,229,300	2,567,300	3,303,400	2,658,400
	Refunds	48,492		* -		* -	
	Receipts	*677,454*		*662,000*		*645,000*	
Police	Gross	2,553,861	2,311,295	2,627,700	2,400,500	2,705,600	2,479,400
	Refunds	5,439		* -		* -	
	Receipts	*248,005*		*227,200*		*226,200*	
Marine	Gross	623,398	386,706	545,500	333,900	515,100	308,000
	Refunds	1,184		* -		* -	
	Receipts	*237,876*		*211,600*		*207,100*	
Education	Gross	1,078,490	890,788	1,133,600	933,800	1,199,300	994,400
	Refunds	1,590		* -		* -	
	Receipts	*189,292*		*199,800*		*204,900*	
Ecclesiastical		-	102,136	-	163,600	-	167,600
Medical	Gross	683,185	646,131	696,400	647,900	721,300	672,700
	Refunds	2,453		* -		* -	
	Receipts	*39,507*		*48,500*		*48,600*	
Stationery and Printing	Gross	565,884	508,427	494,100	436,500	461,900	404,700
	Refunds	354		* -		* -	
	Receipts	*57,811*		*57,600*		*57,200*	
Political		-	649,346	-	511,400	-	442,400
Furlough Allowances		-	222,642	-	216,500	-	226,500
Superannuation, &c. Allowances	Gross	2,182,327	1,826,400	2,166,600	1,873,300	2,171,200	1,878,000
	Refunds	346		* -		* -	
	Receipts	*356,273*		*293,300*		*293,200*	
Miscellaneous	Gross	292,292	—20,526	261,200	62,900	287,200	145,400
	Refunds	83 420		* 127,800		* 126,300	
	Receipts	*396,238*		*326,100*		*268,100*	
Interest (exclusive of that for Productive Public Works)	Gross	4,558,100	3,661,413	4,450,700	3,76 2,700	4,264,000	3,613,000
	Refunds	217		* -		* -	
	Receipts	*896,904*		*688,000*		*651,000*	
Carried forward	£.	-	17,897,230	-	18,078,600	-	18,329,800

Telegraph.—Decreased receipt and increased charge, owing to cessation of war, and necessity for replenishing material.

Minor Departments.—Increase for Census charges.

Marine.—New Troop Ship for Indian Marine.

Stationery and Printing.—Increased charge for Census work, and to replenish Stocks reduced in 1879-80.

Political.—Increased payments to Ameer of Afghanistan, and Governor of Kandahar, for the new Residency in Mysore, and for Durbar presents.

Interest.—Increase to a great extent nominal, owing to reduction of rate of Interest on Productive Public Works from 4½ to 4 per cent.

ministration.—Increase partly *Ad* to the transfer to this head, due from Stationery and Printing, of fro cost of Currency Notes, the

nterest.—The receipts are re- *I* ed, no premium having been du ised on the Loan as in 1881-82. rea

Telegraph.—Increase for construction of new Lines in India.

Law and Justice.—Increased charge for Jail supplies, and pay of Munsiffs in Bengal.

Police.—Includes Municipal Police in Bengal and North West Provinces. Improved pay of Police in British Burma.

Education.—Increased provision for Patwari Schools, and grants-in-aid to Primary Schools.

* The Refunds under those heads in 1882-83, and 1883-84, are included under Miscellaneous.

TURE OF INDIA, FOR 1881–82, AND AS ESTIMATED FOR 1882–83 AND 1883–84.

1881–82.		REVISED ESTIMATE, 1882–83.		BUDGET ESTIMATE, 1883–84.	
Gross.	Net.	Gross.	Net.	Gross.	Net.
£.	£.	£.	£.	£.	£.
- - -	17,897,230	- - -	18,078,600	- - -	18,329,800
17,216,215	16,054,508	16,172,100	15,186,100	16,064,000	15,198,200
1,161,707		*986,000*		*865,800*	
1,644,927	—1,014,841	—	—	—	—
2,659,768					
- - -	- - -	1,337,200	797,200	—	—
- - -	- - -	*540,000*			
3,854,499	3,556,700	3,451,900	3,115,600	3,925,200	3,548,000
297,799		*336,300*		*377,200*	
- - -	1,500,000	- - -	1,500,000	- - -	1,500,000
5,113,716	4,519,446	5,422,200	4,909,400	5,303,700	4,783,200
594,270		*512,800*		*520,500*	
789,933	658,694	919,900	788,000	804,000	662,700
131,239		*131,900*		*141,300*	
247,673	247,673	585,900	462,800	695,200	503,300
- - -		*123,100*		*191,900*	
17,527	15,237	70,700	67,000	100,900	89,900
2,290		*3,700*		*11,000*	
- - -	224,682	- - -	281,500	- - -	67,500
- - -	- - -	- - -	33,100	- - -	84,800
1,686,392	- - -	1,532,600	- - -	1,572,800	—
3,679,847	- - -	3,846,400	- - -	3,884,500	—
1,437,610	- - -	1,464,500	- - -	1,396,000	—
455,635	- - -	526,400	- - -	549,300	—
50,496	- - -	25,000	- - -	—	—
2,339,025	- - -	2,522,000	- - -	2,685,800	—
9,649,005	- - -	9,916,900	- - -	10,088,400	—
2,556,542	- - -	*2,583,000*	- - -	*2,730,500*	—
3,615,625	- - -	*3,530,000*	- - -	*3,539,000*	—
3,261,711	- - -	*2,845,200*	- - -	*2,907,200*	—
865,799	- - -	*884,700*	- - -	*885,400*	—
—8,834	- - -	—5,400	- - -	—	—
491,220	- - -	*532,000*	- - -	*545,500*	—
10,782,063	- - -	*10,369,500*	- - -	*10,607,600*	—
- - -	*—1,133,058*	- - -	*—452,600*	- - -	*—519,200*
	42,526,271		44,766,700		44,248,200
1,521,019	1,519,792	18,300	—1,525,400	14,700	—1,499,300
1,227		*1,548,700*		*1,514,000*	
- - -	44,046,063	- - -	43,241,300	- - -	42,748,900
- - -	2,582,727	- - -	59,800	- - -	457,000
- - -	46,628,790	- - -	43,301,100	- - -	43,205,900
- - -	71,410,878	- - -	68,190,400	- - -	67,194,200
- - -	2,269,861	- - -	4,131,200	- - -	3,396,100
- - -	1,041,562	- - -	713,200	- - -	424,000

Army.—Increased charges and receipts due to transactions connected with the War, which it was found possible to separate from ordinary Army transactions.

Loss by Exchange.—The drawings were unusually large.

Famine Insurance.—£. 1,500,000 provided for Famine Relief, Protective Works, and the reduction of Debt.

Public Works, Ordinary.—Increased Expenditure on Provincial and Local Funds, and on Imperial Buildings in Calcutta, Simla, &c.

Irrigation and Navigation.—Increased Expenditure from Provincial and Local Funds.

Subsidised Railways.—Due to Interest on advances, and to purchase of land for the Bengal Central Railway Company.

Productive Public Works.—Very heavy Railway traffic towards the close of the year. Increased receipt under Irrigation partly due to transfer from Ordinary Productive, of Eastern Jumna Canal. Decrease under Land Revenue (Irrigation) through exclusion of receipts from old works from the Productive category. Increased charge for interest consequent on reduction of rate from 4½ to 4 per cent.

Provincial and Local Surpluses and Deficits.—Payment was made to the Provincial Governments of 670,000*l.* for their Afghan War Contributions in 1879–80 and 1880–81, and of 360,000*l.* in connection with the renewal of the quinquennial contracts.

Productive Public Works, Capital Expenditure.—*East Indian Railway.*—Includes 586,300*l.* for Debt incurred for discharge of portion of the East Indian Railway Annuity.

Railways.—The working expenses and receipts from the Frontier Railways, as well as the cost of constructing Provincial Railways, are included in this head.

Southern Mahratta Railway.—The charge is for interest on the capital.

Productive Public Works, Expenditure.—Guaranteed Railways.—Later payments for surplus profits.

Provincial Deficits.—The Estimate provides for large expenditure from the Provincial Balances.

Productive Public Works, Capital Expenditure.—Includes 1,763,500*l.* for the purchase of the Madras Irrigation and Canal Company's Works.

Productive Public Works, Capital Expenditure.—*East Indian Railway.*—Includes 450,000*l.* for debt incurred for discharge of portion of the East Indian Railway Annuity.

Exchange.—Larger drawings, and the rate of exchange taken at only 1*s.* 7⅛*d.*

Provincial Deficits.—The Estimate provides for large expenditure from the Provincial Balances.

Productive Public Works, Capital Expenditure.—The Estimate provides for the expenditure of 880,000*l.* unexpended from the annual allotment of 2,500,000*l.*

Productive Public Works, East Indian Railway.—The interest on debt incurred for purchase of East Indian Railway is entered under Interest on Debt incurred for Productive Public Works.

Henry Waterfield, Financial Secretary.

EAST INDIA (NET REVENUE AND EXPENDITURE).

STATEMENT showing the NET REVENUE and EXPENDITURE of INDIA for the Year 1881–82, and as Estimated for 1882–83 and 1883–84.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed,*
24 *April* 1883.

[*Price* 1 *d.*]

139.

H.—2. 5. 83.

Under 1 *oz.*

EAST INDIA (ACCOUNTS).

RETURN to an Address of the Honourable The House of Commons, dated 18 July 1883;—*for*,

"COPY of a STATEMENT showing the Principal FIGURES in the EAST INDIA ACCOUNTS for 1881-82, and ESTIMATES for 1882-83 and 1883-84, with Explanations."

India Office,
19 July 1883.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Cross.*)

Ordered, by The House of Commons, *to be Printed*,
20 *July* 1883.

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STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1880-81 and 1881-82, and Estimates for 1882-83 and 1883-84, with Explanations.

REVENUE AND EXPENDITURE.	Accounts, 1880-81.	Accounts, 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.	REMARKS.
	£.	£.	£.	£.	
Revenue	72,152,000	73,696,000	67,920,000	67,274,000	
Expenditure charged on the Revenue of the Year.	76,196,000	71,113,000	67,696,000	66,817,000	
Surplus, or	- -	2,583,000	224,000	457,000	The result of 1881-82 is better than 1880-81, by 6,627,000 *l.* The estimated result of 1882-83 is worse than 1881-82, by 2,359,000 *l.* The estimated result of 1883-84 is better than 1882-83, by 233,000 *l.*
Deficit	*4,044,000*	- -	- -	- -	
Actual Expenditure during the Year.	75,898,000	69,593,000	69,222,000	68,316,000	
Portion thereof spent by Provincial Governments from their Balances.	- -	- -	1,526,000	1,499,000	In 1882-83 and 1883-84, the Provincial Governments are spending, in addition to the income of the year, a portion of the balances from unspent income of previous years.
Allotments to Provincial Governments unspent by them.	298,000	1,520,000	- -	- -	
	76,196,000	71,113,000	67,696,000	66,817,000	
Exceptional Transactions connected with the Military Operations in Afghanistan and Egypt.					
War Charges	11,368,000	1,645,000	1,325,000	- -	The net charge brought to account in 1881-82, was (1,645,000 *l.*—355,000 *l.*), 1,290,000 *l.*; but an excess of 410,000 *l.* in the net ordinary Army Charges is considered to have been really due to the war, though it could not be distinctly separated.
Receipts from Her Majesty's Government.	2,695,000	2,305,000	500,000	- -	The contribution of 5,000,000 *l.* by the British Government was brought to account in two portions, with the object of neutralizing as far as possible the disturbance in the Accounts of 1881-82, by the War Expenditure, which was estimated at 2,305,000 *l.*, but actually proved to be only 1,290,000 *l.* net.
Other Receipts	603,000	355,000	40,000	—	
	3,298,000	2,660,000	540,000	—	
Net Charge borne by India	8,070,000	*—1,015,000*	785,000	—	
Financial Position, apart from the Receipts and Disbursements entered under the head of Military Operations in Afghanistan and Egypt.					
Revenue	68,854,000	71,036,000	67,380,000	67,274,000	
Expenditure charged on the Revenue of the Year.	64,828,000	69,468,000	66,371,000	66,817,000	
Surplus	4,026,000	1,568,000	1,009,000	457,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1880-81 and 1881-82,

REVENUE.	Accounts, 1880-81.	Accounts, 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.	REMARKS.
	£.	£.	£.	£.	
PRINCIPAL HEADS OF REVENUE:					
Land Revenue - - -	21,113,000	21,948,000	21,700,000	21,793,000	The receipts of 1881-82 were increased by the collection of arrears of revenue due in 1880-81. In 1880-81 also an unduly large amount was credited to Productive Public Works, including, in Madras, not only the revenue derived from irrigation works constructed by the British Government, but also that realised from the older native works; this is corrected in 1881-82 and the following years.
Opium - - - - -	10,480,000	9,862,000	9,562,000	9,200,000	The number of chests for sale in Calcutta is reduced from 56,400 in previous years to 54,400 in 1883-84. The average price per chest was about 1,362 rupees in 1880-81, 1,324 rupees in 1881-82, and 1,222 rupees in 1882-83, and is estimated at 1,200 rupees in 1883-84. The number of chests of Malwa opium paying duty was 36,070 in 1880-81; 31,196 in 1881-82; 37,427 in 1882-83, and is estimated at 37,800 in 1883-84. The duty was reduced from 700 rupees to 650 rupees in June 1882.

and Estimates for 1882-83 and 1883-84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880-81.	Accounts, 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.	REMARKS.
INTEREST:	£.	£.	£.	£.	
Interest on Ordinary Debt (excluding that charged to Productive Public Works).	3,669,000	4,024,000	3,989,000	3,824,000	By the arrangements connected with the discharge of the India 5 per cent. Stock in 1880-81, the charges of that year were accidentally relieved of a half-year's dividend amounting to 86,000 *l.* From the 1st of April 1881, the rate of interest charged on the portion of the debt debited to Productive Public Works was reduced from 4½ to 4 per cent., relieving the latter account by about 230,000 *l.*, and causing a corresponding increase in the interest on Ordinary Debt in 1881-82; and 35,000 *l.* was added to the charge in 1881-82 for interest on 3½ per cent. stock issued for the discharge of East Indian Railway Debentures at 4½ per cent. The reduction in 1882-83 is mainly caused by a decrease of 80,000 *l.* in the interest on Permanent Debt, and an increase of 48,000 *l.* in that on temporary loans in England. In 1883-84 it arises chiefly from the outlay in India on Productive Public Works, the amount of debt equivalent to which is charged to those works, exceeding the net amount of debt incurred during the year.
Interest on Deposits - -	414,000	534,000	461,000	440,000	In 1881-82 a change of system was adopted in regard to Savings Bank deposits, by charging the interest on the 31st March instead of the 1st April, which brought into the accounts of 1881-82 a payment for two years, causing an excess of 86,000 *l.* Owing to an increase of the rate of interest in December 1879, and the grant of other privileges, there was a great enhancement of the amount deposited in the Savings Banks. In May 1881, the rate was again reduced from 4½ to 3¾ per cent.
TOTAL - - - £.	4,083,000	4,558,000	4,450,000	4,264,000	
DIRECT DEMANDS ON THE REVENUE:					
Refunds and Drawbacks -	469,000	272,000	384,000	196,000	In 1880-81 there was an exceptional entry of 99,500 *l.* in adjustment of salt refunds of a former year. In 1881-82 the departmental refunds, which in 1880-81 amounted to 123,000 *l.*, were removed from this head to those of the several departments, principally Law and Justice, and Miscellaneous. In 1882-83 there were remissions, estimated at 96,000 *l.*, of land revenue in the Deccan and Southern Mahratta Country.
Assignments and Compensations.	1,215,000	1,195,000	1,242,000	1,246,000	Certain payments due in 1881-82, were deferred to the following year.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - - -	2,984,000	3,004,000	3,056,000	3,212,000	The increase in 1883-84 is due to the improvement in the pay of the Subordinate Native Service, to the assumption by Government of the duty of paying the village accountants (patwaris) in Oudh, estimated at 75,000 *l.*, and to a large addition to the number of revenue officers (kanungos) in the North West Provinces and Oudh. The full effect of these measures, which were adopted in 1882-83, was not felt until 1883-84.
Opium - - - - -	2,029,000	2,057,000	2,345,000	2,165,000	The crop of 1882 was large, and that of 1883 is expected to be very low in the Patna Agency.

STATEMENT showing the Principal Figures in the Indian Accounts for 1880–81 and 1881–82,

REVENUE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	£.	£.	£.	£.	
Salt - - - - - -	7,116,000	7,376,000	6,129,000	6,167,000	In March 1882 the duty on salt was reduced from *Rs.* 2. 14. in Bengal, and *Rs.* 2. 8. in other parts of India, to 2 rupees a maund throughout India (except in British Burma where it is only 3 annas a maund, and the Trans-Indus districts, where also it is almost nominal). The net loss by the reduction was estimated at 1,400,000 *l.*
Stamps - - - - - -	3,251,000	3,381,000	3,412,000	3,427,000	The increase in 1881–82 was chiefly in court fees.
Excise - - - - - -	3,135,000	3,427,000	3,616,000	3,623,000	In 1881–82 the increase was due to general prosperity, and to increased competition at the auction sales of excise monopolies. It occurred especially in the receipts from license fees in Bengal, and from still head duty in Bombay. The increase in the later years is expected principally in the North West Provinces, Bombay, Bengal, and the Punjab.
Provincial Rates - - -	2,776,000	2,896,000	2,668,000	2,688,000	In 1881–82 the increase occurred chiefly in the village service cess in Madras, which had been temporarily suspended in some districts, in the general rate on lands in British Burma, and in the patwari cess in the North West Provinces. In March 1882 the tax levied in those provinces for the payment of patwaris and kanungos (village accountants and revenue officers) was remitted, at an estimated loss of 241,000 *l.* (in addition to the charges for such officers shown under Land Revenue).
Customs - - - - -	2,540,000	2,361,000	1,265,000	1,255,000	Owing to the further progress made in the substitution of the coarser duty-free goods for the finer kinds, the duty on the imports of cotton manufactures fell off by 158,000 *l.* in 1881–82. At the close of that year the duty was removed on all imports except liquors, arms and ammunition, opium, and salt (on which the duty is credited under salt). The net loss, allowing for a reduction of refunds, was estimated at 1,184,000 *l.*
Assessed Taxes - - -	559,000	537,000	526,000	524,000	
Forest - - - - - -	709,000	874,000	922,000	936,000	The increase occurs especially in British Burma, the North West Provinces, and Bombay.
Registration - - - -	281,000	285,000	285,000	280,000	
Tributes from Native States -	742,000	707,000	710,000	701,000	The receipts in 1880–81 were exceptionally large, owing to a capital sum paid by the Maharaja of Dhar.
TOTAL - - - £.	52,702,000	53,654,000	50,795,000	50,594,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - - - -	1,019,000	950,000	980,000	1,011,000	The reduction in 1881–82 was in the receipts from the bullock train, owing to the cessation of the war.
Telegraph - - - - -	539,000	469,000	521,000	557,000	The receipts in 1880–81 were greater than usual, owing to the war.
Mint - - - - - -	89,000	71,000	152,000	102,000	The coinage of silver in India in 1881–82 was very low, and in 1882–83 was larger than in either of the two previous years.
TOTAL - - - £.	1,647,000	1,490,000	1,653,000	1,670,000	

and Estimates for 1882-83 and 1883-84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880-81.	Accounts, 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.	REMARKS.
DIRECT DEMANDS ON THE REVENUE—*cont^d.*					
CHARGES IN RESPECT OF COLLECTION—*cont^d.*	£.	£.	£.	£.	
Salt	364,000	486,000	495,000	546,000	The increase in 1881-82 was for the carriage and freight of salt from the sources to depôts, the cost being recovered by an addition to the selling price. In 1882-83 the depôt system was abandoned, both receipts and expenses being thereby reduced to the extent of 59,000 *l.* The increase in the two later years is caused by the revision of the establishments in Madras, and by additional charges in Bombay.
Stamps	108,000	111,000	123,000	103,000	The reduction in 1883-84 is in stores from England.
Excise	95,000	97,000	96,000	94,000	
Provincial Rates	46,000	53,000	51,000	51,000	
Customs	199,000	195,000	156,000	144,000	A large reduction of establishment resulted from the revision of the tariff in March 1882.
Assessed Taxes	21,000	13,000	14,000	14,000	
Forest	466,000	558,000	587,000	677,000	The increase arises chiefly in British Burma, the North West Provinces, and Madras.
Registration	173,000	179,000	185,000	186,000	
TOTAL £.	8,169,000	8,220,000	8,734,000	8,634,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,175,000	1,148,000	1,187,000	1,223,000	The reduction in 1881-82 seems due to the cessation of the war. In the later years there is a capital outlay of 20,000 *l.* in the establishment of new lines, and the establishments are increased owing to the expansion of the business connected with postal notes, money orders, and savings banks, and the audit of the accounts.
Telegraph	498,000	536,000	653,000	742,000	The capital expenditure charged on the revenue of the year was, in 1880-81, 100,000 *l.*; in 1881-82, 112,000 *l.*; in 1882-83, 166,000 *l.*; and it is estimated in 1883-84 at 290,000 *l.*; a considerable extension of the lines in India is taking place.
Mint	93,000	88,000	88,000	75,000	
TOTAL £.	1,766,000	1,772,000	1,928,000	2,040,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1880–81 and 1881–82,

REVENUE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
CIVIL DEPARTMENTS:	£.	£.	£.	£.	
Law and Justice - - -	688,000	677,000	662,000	645,000	In 1880–81 there were unusually large receipts from unclaimed property in Madras and Bombay.
Police - - - - -	242,000	248,000	227,000	226,000	
Marine - - - - -	247,000	238,000	212,000	207,000	The charges for pilotage on the Hooghly were reduced by 15 per cent. in August 1881, and the port dues at Calcutta were made over to the Port Commissioners in November 1881.
Education - - - -	170,000	189,000	200,000	205,000	In 1881–82 the transactions of the Government Book Depôts at Madras and Bombay were brought into the accounts, increasing the receipts by 24,000*l.*, and the expenditure by 19,000*l.*
Medical - - - - -	43,000	40,000	48,000	49,000	
Scientific and other Minor Departments.	78,000	121,000	85,000	70,000	The increase in 1881–82 was mainly due to unusually large sales of cinchona bark.
TOTAL - - - £.	1,468,000	1,513,000	1,434,000	1,402,000	

and Estimates for 1882–83 and 1883–84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
CIVIL DEPARTMENTS:	£.	£.	£.	£.	
General Administration -	1,532,000	1,494,000	1,579,000	1,555,000	The charges in 1881–82, for the staff and household of the Governor General, and the tour expenses of the Government of India, were unusually low, and there was no Member of Council for Public Works during the greater part of the year. In 1882–83 the transfer to this head, from stationery and printing, of the cost of making currency notes, and the additional cost of stock notes, caused an increase of about 28,000 *l.*
Law and Justice - - -	3,204,000	3,233,000	3,273,000	3,347,000	In 1881–82 is included 48,500 *l.* for refunds previously entered under that head; there was an increase for establishments in Bengal, but a reduction in the gaol charges throughout India. In 1882–83 the increase is chiefly due to the improved pay of the subordinate civil service and the formation of the new district of Khulna. In 1883–84 provision is made for the supplies for gaols at higher prices than during the last two years, and for the additional salaries and establishments of munsiffs in Bengal.
Police - - - - - -	2,524,000	2,554,000	2,631,000	2,708,000	The increase is due to the revision of the pay of the police in British Burma, and to the assumption by the local governments of the cost of the municipal police.
Marine - - - - -	552,000	623,000	476,000	515,000	The accounts of 1881–82 and estimate for 1882–83 include the payments (estimated at 129,000 *l.*) for a new troopship, the "Clive," for use in Indian seas. In 1881–82 the charge for pensions was removed from this head to Superannuation; the dockyard expenditure was heavier than usual, but was met by increased receipts. A portion of the contribution for 1882–83 towards the expense of H.M.'s ships in the Indian seas was deferred to the following year, pending the decision of questions under discussion.
Education - - - - -	998,000	1,079,000	1,134,000	1,200,000	To the extent of 19,000 *l.* the increase in 1881–82 is nominal (*see* the corresponding head of Revenue); 30,000 *l.* was for grants in aid and payments by results. The increase in the later years is chiefly due to additional grants in aid and to further provision for patwari schools.
Ecclesiastical - - - -	159,000	162,000	163,000	168,000	
Medical - - - - -	667,000	683,000	698,000	723,000	The increase in 1883–84 is due to larger provision for hospitals and dispensaries in Madras and Bombay.
Political - - - - -	531,000	649,000	511,000	442,000	In 1880–81 there was an exceptional payment of 60,000 *l.* for the arrears due for consular establishments in China during the previous four years. In 1881–82 political subsidies arising out of the war cost 170,000 *l.* more than in the former year, but in the following years they are considerably reduced.
Scientific and other Minor Departments.	401,000	561,000	467,000	496,000	In 1881–82 the charges were increased by 128,000 *l.* on account of the census, 16,000 *l.* for additional expense on the survey of India, and 14,000 *l.* for cinchona and botanical gardens and other agricultural departments. The increase in the later years is attributed to expenditure in bringing immigrants into British Burma, agricultural departments, model farms, exhibitions, and census.
TOTAL - - - £.	10,568,000	11,038,000	10,931,000	11,154,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1880–81 and 1881–82,

REVENUE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate. 1883–84.	REMARKS.
MISCELLANEOUS:	£.	£.	£.	£.	
Interest - - - - -	876,000	897,000	688,000	651,000	In 1880–81 the premium received on the sale and issue of stock amounted to 172,000 *l.* In 1881–82 the premium on the issue of a rupee loan was 155,000 *l.*, and the interest realised by the investment of the cash balance in England was larger than usual. In 1882–83 the premium on the issue of debentures was 13,000 *l.*
Superannuation - - -	316,000	356,000	295,000	293,000	In 1881–82 there was an exceptional receipt of 42,000 *l.* from Patiala, on account of officers employed on the Sirhind Canal.
Stationery and Printing -	62,000	58,000	58,000	57,000	
Miscellaneous - - -	732,000	396,000	327,000	268,000	In 1880–81 there were exceptional credits of 294,000 *l.* from the Nizamut Deposit Fund, and 69,000 *l.* from the sale of land in London.
TOTAL - - - £.	1,986,000	1,707,000	1,368,000	1,269,000	

and Estimates for 1882–83 and 1883–84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880–81.	Accounts, 1881–82,	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
MISCELLANEOUS:	£.	£.	£.	£.	
Territorial and Political Pensions.	684,000	682,000	688,000	743,000	The estimate for 1883–84 includes a special payment of 48,000 *l.* to Maharajah Dhuleep Singh.
Civil Furlough Allowances -	224,000	223,000	212,000	227,000	
Superannuation - - -	2,150,000	2,182,000	2,168,000	2,171,000	In 1880–81 there was a large increase for pensions and gratuities to officers of the Public Works Department retiring on special conditions. In 1881–82 there was a special refund of 90,000 *l.* to subscribers to the Bengal Medical Retiring Fund; transfers of account also brought an increase of 14,000 *l.* to this head. In 1882–83 there is an increase of 19,000 *l.* on account of the transfer of the Bombay Civil Fund to the Government.
Stationery and Printing -	485,000	566,000	496,000	462,000	The increase in 1881–82 was partly caused by the census work, but is chiefly attributable to unusual demands from Bengal for stores. In 1882–83 and 1883–84 the charges in India are estimated at a much lower amount than previously.
Miscellaneous - - -	280,000	391,000	340,000	365,000	In 1881–82, 99,000 *l.* is included for transfer of refunds to this head; and an increase of 21,000 *l.* is caused by a new system of partial insurance of stores.
TOTAL - - - £.	3,823,000	4,044,000	3,904,000	3,968,000	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - - -	34,000	35,000	26,000	12,000	In 1881–82 the system was introduced of setting apart in the Budget 1,500,000 *l.* for expenditure on famine relief, protective works, and reduction of debt, instead of endeavouring so to adjust the income and expenditure as to have a surplus of that amount, subject to reduction by any actual outlay on famine relief or famine works. The expenditure on famine relief has been chiefly in adjustment of accounts connected with the famine in Southern India; but in 1881–82, 4,000 *l.* was spent in the relief of hill tribes on the eastern frontier of Bengal; in 1882-83, 10,000 *l.* was provided for relief works rendered necessary by a plague of locusts in the Deccan; and in 1883–84, 12,000 *l.* is estimated on the same account.
Protective Railways - -	- -	615,000	—*127,000*	1,013,000	In 1881–82, 290,000 *l.* was spent on the Southern Mahratta, and 162,000 *l.* on the Rewari-Hissar Railway, the remaining expenditure being on stores. In 1882-83 the transfer of the Southern Mahratta Line to a company led to a large credit on account of payment for the passed outlay, instead of a considerable expenditure; the actual sum spent was 217,000 *l.* on the Rewari-Firozpur Railway, and some minor expenditure on surveys. In 1883–84 the amount saved has been re-allotted, and the estimate includes 560,000 *l.* on the Rewari-Firozpur line, 203,000 *l.* on one from Jhansi to Bargarh, and 255,000 *l.* on lines from Cuddapah to Nellore and Adoni to Guntoor (with an adjustment for minor surveys and store credits).
Protective Irrigation Works -	- -	135,000	271,000	343,000	The outlay in each of the three years occurs on the Betwa, Swat River, Nira, and Gokak Canals, the Mhaswad Tank, and minor projects in Madras.
Reduction of Debt - -	- -	715,000	1,330,000	132,000	The balance of the 1,500,000 *l.* not otherwise used is devoted to the reduction of debt. In 1881–82 loans in India amounting to 841,000 *l.* at 4 and 5 per cent. were notified for discharge, but only 174,000 *l.* was paid off before the 31st March; the remainder of the funds available was in deposit at the credit of the Commission for Reduction of Debt. In 1882-83, 637,000 *l.* is estimated to have been paid off in India, and a sum of about 1,000,000 *l.* (*Rs.* 1,22,77,000) was remitted to England, where it has been used to purchase India 4 per cent. debentures.
TOTAL - - - £.	34,000	1,500,000	1,500,000	1,500,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1880-81 and 1881-82,

REVENUE.	Accounts, 1880-81.	Accounts, 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.	REMARKS.
PRODUCTIVE WORKS:	£.	£.	£.	£.	
State Railways (Gross Earnings).	2,269,000	2,557,000	2,583,000	2,731,000	The improvement in 1881–82 was due chiefly to the opening in December 1881 of through communication from Bombay to the north west of India by the Rajputana-Malwa Railway; on the Punjab Northern and Indus Valley lines the receipts fell off greatly, owing to the cessation of the war and to a sickly season in the Punjab. The line from Achneyra to Muttra was opened, and traffic was rapidly developed on the Cawnpore-Farrukhabad line opened in the previous year. In 1882-83 there was an increase of 133,000 *l.* on the productive State railways, chiefly the Rajputana, Nagpur-Chhattisgarh, and Northern Bengal lines; but the removal of the frontier railways to the category of works not classed as productive reduced the receipts under this head by 106,000 *l.* In 1883-84 a further increase is expected on the Rajputana and Nagpur-Chhattisgarh lines as well as on the Tirhoot Railway, of which an extension has been recently opened.
Guaranteed Railways (Net Traffic Receipts).	2,895,000	3,615,000	3,530,000	3,539,000	In 1881–82 the great traffic in wheat caused a very large increase in the receipts on the Great Indian Peninsula Railway, and there was also improvement on the Bombay and Baroda, and Eastern Bengal lines, while the cessation of the war reduced the traffic on the Sind, Punjab, and Delhi Railway. In 1882–83 the Eastern Bengal, Madras, and Sind Railways improved, but reductions were anticipated on the Bombay and Baroda line owing to floods, on the Oudh and Rohilkund, and on the Great Indian Peninsula Railway, on which last the renewals and working expenses have been very heavy. In 1883-84 an improvement is expected on the Bombay and Baroda, Sind, Oudh and Rohilkund, and South Indian lines, and a falling off on the Great Indian Peninsula, Madras, and Eastern Bengal Railways.
East Indian Railway (Net Traffic Receipts).	2,789,000	3,262,000	2,845,000	2,907,000	Notwithstanding a reduction of third-class fares on the 1st of January 1882, there was a great improvement in the receipts of 1881–82, a large traffic arising from a fair at Allahabad in January. In 1882–83 the working expenses were increased by 278,000 *l.* From the 1st of January 1883 the revenue transactions of the Patna-Gaya line are included.
Irrigation and Navigation (Direct Receipts).	639,000	866,000	885,000	885,000	In 1881–82 the Eastern Jumna Canal was admitted into the class of productive works; there were increased receipts from the Western Jumna and Bari Doab Canals, and there were also arrears from the previous year.
Madras Irrigation and Canal Company (Net Traffic Receipts).	*—7,000*	*—9,000*	*—5,000*	- -	The working expenses exceeded the receipts.
Land Revenue, due to Irrigation.	797,000	491,000	532,000	546,000	In 1880–81 there was a large credit in the Punjab on account of arrears. Up to 1880-1 the revenue due to the Cauvery Delta Works and others which were not constructed by the British Government, was treated as due to productive public works; from 1881–82 these receipts have been credited under ordinary land revenue. In 1881-82 are included the rates on land irrigated by the Eastern Jumna Canal, and the water advantage rates in the Punjab. In 1882–83 the revenue attributable to the Kurnool-Cuddapah Canal is brought into this head, as well as that from the Desert Canal and Eastern Nara Works.
TOTAL - - - £.	9,382,000	10,782,000	10,370,000	10,608,000	

and Estimates for 1882–83 and 1883–84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
PRODUCTIVE WORKS:	£.	£.	£.	£.	
State Railways (Working and Maintenance).	1,607,000	1,686,000	1,533,000	1,573,000	The increase in 1881–82 was due to the increased cost of working the newly-opened railways, coupled with a large reduction on the Indus Valley and Punjab Northern lines, and with the transfer of the Dhord Manmad line to the Great Indian Peninsula Railway, by which it is now worked. The reduction in 1882–83 is caused by the removal of the Punjab Northern Upper Section and Kandahar Railways from the productive class. The increase in 1883–84 occurs on the Nagpur-Chhattisgarh and Tirhoot lines, where extensions have recently been opened.
Guaranteed Railways (Interest and Profits).	3,412,000	3,679,000	3,846,000	3,884,000	The companies' moiety of surplus profits in 1881–82 exceeded the payment in 1880–81 (excluding the East Indian Railway) by more than 240,000 *l.* In 1882–83 it is expected to exceed the result of 1881–82 by 153,000 *l.*
East Indian Railway (Interest and Profits).	1,382,000	1,439,000	1,464,000	1,396,000	In 1880–81 the annuity for only nine months was included, but very large surplus profits were paid, which were earned before the line was purchased by the Government. Under the new arrangement the payment for surplus profits was 198,000 *l.* in 1881–82, and is estimated at 247,000 *l.* in 1882–83, and 188,000 *l.* in 1883–84.
Irrigation and Navigation (Working and Maintenance).	425,000	456,000	526,000	549,000	The increase in 1881–82 was partly due to repairs on some of the canals, and partly to the inclusion of the Eastern Jumna Canal among productive works. In 1882–83 the Desert Canal and Eastern Nara works in Sind were also admitted into this class, as well as the Madras Irrigation Company's undertaking, henceforth styled the Kurnool-Cuddapah Canal.
Madras Irrigation and Canal Company (Interest, &c.).	51,000	50,000	25,000	- -	The undertaking was purchased by the Government in 1882–83, in which year only six months' interest had consequently to be paid.
Interest on Debt incurred for Productive Public Works:					From the 1st of April 1881 the rate of interest charged on debt incurred for productive works was reduced from 4½ to 4 per cent. The latter account was also relieved of 35,000 *l.* by the discharge of East Indian Railway Debentures. The increase in the later years is caused by the growth of the capital outlay.
Railways - - -	1,602,000	1,595,000	1,716,000	1,810,000	
Irrigation - - -	763,000	726,000	786,000	854,000	
Madras Harbour - -	17,000	18,000	20,000	22,000	
TOTAL - - - £.	9,259,000	9,649,000	9,916,000	10,088,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1880–81 and 1881–82,

REVENUE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:	£.	£.	£.	£.	
State Railways - - -	- -	- -	123,000	192,000	This heading was opened in 1882–83, and comprises the frontier railways, the protective lines, and some minor works not classed as productive. The increase in 1883–84 mainly arises from the expected opening of a section of the Rewari-Firozpur Railway, and from the extension of the Cawnpore-Farrukhabad line to Hathras.
Subsidized Railways - -	- -	2,000	4,000	11,000	The receipts in 1881–82 and 1882–83 are for interest on the deposits of the Bengal Central Railway Company in England, and are taken against the charge for interest on advances to them. In 1883–84 they are mainly the traffic receipts of the line, the first section of which was opened in October 1882, and is being worked by the Eastern Bengal Railway.
Irrigation and Navigation -	198,000	131,000	132,000	141,000	The reduction in 1881–82 is due to the transfer of the Eastern Jumna Canal to the class of productive works.
Military Works - - -	36,000	51,000	42,000	39,000	The receipts are derived from the rents of buildings and sale of old materials.
Civil Buildings, Roads and Services.	511,000	544,000	471,000	482,000	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries, and were exceptionally large in 1881–82.
TOTAL - - - £.	745,000	728,000	772,000	865,000	
ARMY SERVICES:					
Army - - - - - -	924,000	1,162,000	988,000	866,000	The larger receipts in 1881–82 were, to a great extent, connected with the war; and both in that year and 1882–83 there were unusual sales of elephants and cattle, on the re-organisation of the Transport Department.
Military operations in Afghanistan.	3,298,000	2,660,000	- -	- -	The British Government contributed 5,000,000 *l.*, of which 2,695,000 *l.* was credited in 1880–81, and 2,305,000 *l.* in 1881–82.
Military operations in Egypt	- -	- -	540,000	- -	The British Government contributed 500,000 *l.* towards the cost of the Indian contingent.
TOTAL - - - £.	4,222,000	3,822,000	1,528,000	866,000	

and Estimates for 1882-83 and 1883-84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880-81.	Accounts, 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.	REMARKS.
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:	£.	£.	£.	£.	
State Railways (Capital Account).	77,000	248,000	439,000	510,000	The expenditure in 1881-82 consisted chiefly of outlay on the Bhopal, Diamond Harbour, and Dinajpur Railways. In 1882-83 additional grants were made for the Diamond Harbour line which has been opened, the extension of the Cawnpore Farrukhabad line, and the Jumna Bridge. In 1883-84 the chief outlay is on the Cawnpore-Farrukhabad Extension in the North West Provinces, and the Parbatipur Dinajpur Railway in Bengal.
State Railways (Working and Maintenance).	- -	- -	147,000	185,000	This heading was opened in 1882-83, chiefly for the frontier railways. In 1883-84 a section of the Rewari-Firozpur Railway and some minor lines are included.
Subsidized Railways - -	- -	17,000	71,000	101,000	In 1881-82 and 1882-83 the expenditure was mainly on the provision of land for the Bengal Central Railway, but it also included the advances of interest guaranteed for a limited period. In 1883-84 it includes land for the Bengal Central, Bengal and North Western, and Rohilkund-Kumaon Railways, and interest for the first and third of these companies.
Southern Mahratta Railway -	- -	- -	33,000	85,000	This represents interest at 4 per cent. on the paid-up capital of the company.
Frontier Railways - - -	2,294,000	225,000	281,000	67,000	The expenditure in 1881-82 is the net outlay on the Kandahar line, and the northern section of the Punjab Northern Railway, including stores, but deducting the cost of the upper section of the Kandahar line which was abandoned, and the cost of which has been transferred to the head of military operations in Afghanistan.
Irrigation and Navigation -	709,000	790,000	920,000	804,000	The increase of expenditure in 1881-82 occurred chiefly in Bengal, in 1882-83 in Madras and British Burma.
Military Works - - -	969,000	1,071,000	1,000,000	1,000,000	An average sum of 1,000,000 *l.* a year is granted for the construction and repair of military works throughout India.
Civil Buildings, Roads and Services.	3,344,000	4,043,000	4,418,000	4,304,000	In 1881-82 there was a greatly increased outlay in the construction of public offices, court houses, jails, police buildings, hospitals, post offices, and roads, the enhanced expenditure taking place chiefly in Bengal and British Burma and at Simla. In 1882-83 and 1883-84 also there was large expenditure on offices at Simla and Calcutta, salt works in Bombay, district roads, &c.
TOTAL - - - £.	7,393,000	6,394,000	7,309,000	7,056,000	
ARMY SERVICES:					
Army - - - - -	16,718,000	17,216,000	16,109,000	16,064,000	The expenditure in 1881-82 was in excess chiefly in the commissariat, which was attributed to the war. The net outlay in 1883-84 is lower than in any year since 1876-77.
Military operations in Afghanistan.	11,368,000	1,645,000	- -	- -	This includes the sum spent on the abandoned section of the Kandahar Railway, but not the outlay on the permanent frontier railways.
Military operations in Egypt -	- -	- -	1,325,000	—	
TOTAL - - - £.	28,086,000	18,861,000	17,434,000	16,064,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1880–81 and 1881–82,

REVENUE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
	£.	£.	£.	£.	
TOTAL REVENUES - - - £.	72,152,000	73,696,000	67,920,000	67,274,000	

India Office,
29 June 1883.

and Estimates for 1882–83 and 1883–84, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1880–81.	Accounts, 1881–82.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.	REMARKS.
	£.	£.	£.	£.	
EXCHANGE ON TRANSACTIONS WITH LONDON.	2,717,000	3,557,000	3,116,000	3,548,000	In 1880–81 bills were sold to the amount of 15,240,000 *l.*; in 1881–82 of 18,412,000 *l.*; the gain under railway contracts, &c., was less in 1881–82 by 110,000 *l.* In the revised estimate for 1882–83 the bills sold were taken at 14,042,000 *l.* (excluding the 1,000,000 *l.* remitted for reduction of debt) at 1 *s.* 7⅛ *d.* the rupee; in 1883–84 they are taken at 16,300,000 *l.*, at 1 *s.* 7⅛ *d.* the rupee.
PROVINCIAL ADJUSTMENTS:					
Surpluses - - - -	298,000	1,520,000	- -	- -	In 1880–81 and 1881–82 the Provincial Governments did not spend the full sum allotted to them, and the unspent portion was added to their balances. In 1882–83 and 1883–84 they are estimated to spend, in addition to the whole of their annual allotments, part of the savings from previous years.
Deficits - - - -	- -	- -	—1,526,000	—1,499,000	
TOTAL EXPENDITURE charged against the Revenue of the Year -	76,196,000	71,113,000	67,696,000	66,817,000	
CAPITAL EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
State Railways - - -	2,554,000	1,635,000	1,676,000	2,395,000	In 1881–82 the outlay on the Rajputana line was less by 564,000 *l.* than in 1880–81, and that on the Punjab Northern Railway south of Rawal Pindi was reduced by 539,000 *l.*, while on the Tirhoot Extension 301,000 *l.*, and on the Rangoon-Tsittoung line 211,000 *l.*, was spent. In 1883–84 the increase occurs chiefly on the Dacca-Maimansinh, Muzaffarpur-Hajipur, Bareilly-Pilibhit, and Indus Valley Lines.
East Indian Railway - -	418,000	1,041,000	744,000	424,000	In 1881–82 586,000 *l.*, and in 1882–83 480,000 *l.*, merely represents the exchange of annuity for India 3½ per cent. stock.
Irrigation and Navigation -	614,000	566,000	649,000	962,000	Large provision is made in 1883–84 for new projects.
Madras Irrigation and Canal Company's Undertaking.	- -	- -	1,762,000	16,000	The work was purchased by the Government in July 1882.
Miscellaneous Public Improvements.	70,000	69,000	44,000	23,000	The outlay is on the Madras Harbour.
TOTAL - - - £.	3,656,000	3,311,000	4,875,000	3,820,000	In 1881–82 the total outlay on State Railways, irrigation works, and miscellaneous public improvements, was fixed at an average of 2,500,000 *l.*, of which 1,800,000 *l.* is usually allotted to railways. The expenditure in 1881–82 and 1882–83 on the Punjab Northern Railway south of Rawal Pindi, which had been incurred before the final decision to treat it as a productive work, was considered to be outside the annual grant. The expenditure estimated in 1883–84 includes the unspent allotments of former years.

Henry Waterfield,
Financial Secretary.

EAST INDIA (ACCOUNTS).

COPY of a STATEMENT showing the Principal FIGURES in the INDIA ACCOUNTS for 1881–82, and ESTIMATES for 1882–83 and 1883–84, with Explanations.

(*Mr. Cross.*)

Ordered, by The House of Commons, *to be Printed,*
20 *July* 1883.

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EAST INDIA (HOME ACCOUNTS).

Ordered, by The House of Commons, *to be Printed,*
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EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed,* 11 *May* 1883.

LIST.

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1881 to 31st March 1882 - - - - - p. 2

No. 2.—Report of the Auditor upon the Indian Home Accounts, from 1st April 1881 to 31st March 1882 prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - p. 22

No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1881 to 31st March 1882 prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - - - - - - - - - - - p. 25

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1882 to 31st March 1883 - - - - p. 26

No. 5.—An Account showing the Total Amount of Indian Debt raised in England, the Annual Charge thereof, and the East Indian Railway Annuity, on the 31st March 1882; the Debt and Charge created in the Year ended the 31st March 1883; the Debt and Charge reduced in that Year; and the Total Amount of the Debt, the Annual Charge thereof, and the East Indian Railway Annuity, on the 31st March 1883 - - p. 46

No. 6.—An Account of the Debts and Credits in England of the Government of India, on 31st March 1883 - - - - - - - - - - - - - - p. 48

No. 7.—A List of the Establishment of the Secretary of State in Council of India, and the Salaries and Allowances on the 31st March 1883, and a Statement of the Sums paid during the Years ended on the 31st March 1882 and 31st March 1883 respectively, p. 50

No. 8.—An Account of New or Increased Salaries, Establishments, or Pensions, granted or created in England, between 1st April 1882 and 31st March 1883 - - - - p. 51

No. 9.—Allowances, Compensations, and Superannuations, granted between 1st April 1882 and 31st March 1883, under Act 21 & 22 Vict. c. 106, s. 18 - - - - - p. 53

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India Office,
10 May 1883.

LOUIS MALLET,
Under Secretary of State.

No. 1. - - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Balance on the 1st April 1881 - - - -							4,127,749	6	9
REVENUE, ORDINARY:									
FOREST:									
Receipts from Students for the Indian Forestry Department, on account of their Expenses at the Forest School at Nancy - - - - - -				2,236	–	–			
TELEGRAPH:									
Indo-European Telegraph - - - - - - - - - -				51,786	18	9			
MINT:									
Proceeds of Sales of Indian Coins sent to this Country for Assay - -				27	11	3			
MARINE:									
Recovery of sum paid in 1880–81 for Marine Stores found to be damaged and useless on arrival at Bombay - - - - - - - -				13	6	–			
MEDICAL:									
Royal India Lunatic Asylum, Ealing:									
Pay, Pensions, &c. of Inmates appropriated to their maintenance -	2,072	–	8						
Sale of Farm Produce, &c. - -	103	16	6						
	2,175	17	2						
Sale of Land adjoining the Asylum, required by the Hounslow and Metropolitan Railway Company	1,765	–	–						
				3,940	17	2			
On account of the Maintenance of a Lunatic in Broadmoor Asylum - - - - - - - -				56	19	–			
							3,997	16	2
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Proceeds of Sales of Chinchona Bark - - - -				43,685	11	4			
Subscriptions for Copies of the Work on the Textile Manufactures of India - - - - - - -				121	10	–			
Sale Proceeds of Books, Maps, unserviceable Scientific Instruments, &c. - - - - - - - -				673	4	8			
							44,480	6	–
INTEREST:									
Interest realised from investment of Cash Balance - - - - - -	56,342	11	11						
Deduct—Interest derived from sums deposited by the Bengal Central Railway Company for fixed periods, brought to account under "Railways" - -	2,081	8	–						
				54,261	3	11			
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland				2,168	5	10			
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to Act 36 Vict. c. 17, s. 27 - - - - - - - - - -				40	5	11			
							56,469	15	8
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:									
Subscriptions to the Widows' Funds of the Home Establishment of the East India Company, Fees, &c. -				11,033	7	9			
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:	£.	s.	d.						
Bengal Civil Service Annuity Fund	2,152	16	4						
Bengal Military Orphan Society -	23,745	12	3						
Bengal Military Fund - - -	35,959	5	11						
Madras - ditto - - -	19,938	2	2						
Bombay - ditto - - -	11,525	14	4						
Indian Navy Fund - - -	1,373	4	4						
Bengal Medical Retiring Fund -	55	11	4						
Madras Medical Fund - - -	92	8	2						
Bombay Medical Retiring Fund -	96	9	3						
				94,039	4	1			
							105,972	11	10
Carried forward - - - £.							264,984	5	8	4,127,749	6	9

- - - - - - - - - No. 1.

of the GOVERNMENT of *India*, from 1st April 1881 to 31st March 1882.

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE:

	£. s. d.	£. s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	541 11 10	
OPIUM—Stores for India: Steam Fire Engine, &c., for the Patna Opium Agency	1,062 6 9	
STAMPS—Stores for India	32,861 19 7	
EXCISE—Stores for India: Hydrometers	2 11 10	
CUSTOMS—Stores for India: Hydrometers for the Calcutta Custom House	17 3 8	
FOREST:		
Allowances to successful Candidates for the Indian Forestry Department; Passages to India on appointment; Fees to Professors for Instruction, &c. — 5,224 8 9		
Stores for India: Microscopes, Chemicals, &c., for the Central Forest School — 63 12 7		
	5,288 1 4	
CHARGES ON THE REVENUE OF INDIA:		39,773 15 –
POST OFFICE:		
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury — 70,000 – –		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad — 3,600 – –		
73,600 – –		
Stores for India — 23,211 16 –		
	96,811 16 –	
TELEGRAPH:		
Indo-European Telegraph — 20,114 2 –		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) — 18,027 – –		
Indian Telegraph Department:		
Absentee Allowances — 6,730 12 –		
Passage to India of an Officer of the Department on appointment; Share of Expenses of International Telegraph Office at Berne, &c. — 160 4 10		
45,031 18 10		
Telegraph Lines in India—Stores for India — 49,082 6 8		
	94,114 5 6	
MINT:		
Cost of Assay of Indian Coins — 14 – –		
Pay and Passage to India of an Officer appointed to the Bombay Mint — 169 14 –		
183 14 –		
Stores for India — 18,833 2 7		
	19,016 16 7	
INTEREST ON DEBT, EXCLUSIVE OF THAT SHOWN, ON PAGE 17, UNDER EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:		
Interest on Loans contracted in England:	£. s. d.	
East India Bonds — 119,658 13 4		
India Debentures — 279,860 – –		
India 5 per Cent. Stock (prior to 5th July 1880) — 1,515 18 8		
India 4 per Cent. Stock — 1,936,837 10 4		
India 3½ per Cent. Stock — 122,499 8 1		
Temporary Loans — 6,493 3 –		
Outstanding Dividends on East India Stock — 268 14 9		
2,467,133 8 2		
Interest on the Indian Transfer Loan of 22nd April 1854 — 44,794 2 4		
2,511,927 10 6		
Discount allowed on Instalments of India 3½ per Cent. Stock paid in anticipation of due Dates — 492 2 7		
	2,512,419 13 1	
Carried forward - - - £.	2,722,362 11 2	39,773 15 –

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	264,984 5 8	4,127,749 6 9
Receipts—*continued.*		
Revenue, Ordinary—*continued.*		
Stationery and Printing:		
Sale Proceeds of works, the cost of printing which has been charged under this head of Service - - - - - - - - - - - -	11 11 1	
Miscellaneous:	£. s. d.	
East India Stock; Capital Stock of the East India Company; Repayment by the Bank of England of Redemption Money unclaimed - - - - - -	200 - -	
From the Commissioners of Income Tax; Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - - -	773 2 -	
Recovery of Costs in a Suit instituted against the Secretary of State, &c. - - - - - - -	506 15 7	
Sale Proceeds of Waste Paper and receipts on sundry Accounts - - - - - - - - - -	333 3 9	
Miscellaneous Receipts connected with the Supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - -	£. s. d. 13,004 19 3	
Recoveries on account of detention of Lighters, &c. - - -	78 3 1	
Sale Proceeds of unserviceable Stores, Sawdust, &c. - -	50 15 11	
Repayment of Expenses incurred in the Inspection of Malt Liquor purchased on behalf of the Imperial Government - - -	165 11 10	
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - -	358 13 -	
	13,658 3 1	
		15,471 4 5
Railways:		
Subsidized Company: Bengal Central Railway; Interest realised from Investment of Sums deposited by that Company for fixed periods (2,081 *l.* 8 *s.*), and Receipts from the Company, taken in Reduction of their Debt for Advances of Interest - - - - - - - -		2,289 19 -
Other Public Works:	£. s. d.	
Royal Indian Engineering College:		
Fees and Caution Money received from Students -	12,939 15 11	
Sale of Provisions, Farm Produce, &c. - - -	696 9 4	
		13,636 5 3
Carried forward - - - £.	296,393 5 5	4,127,749 6 9

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			2,722,362 11 2	39,773 15 –
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
INTEREST ON SERVICE FUNDS:				
Interest on the Balance of the India Office Provident Fund - - -			705 16 6	
ADMINISTRATION:				
England:				
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - -	133,851 9 5			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - -	5,245 7 7			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - -	24,626 8 11			
Law Charges - - - - - -	1,402 3 2			
Bank of England and Bank of Ireland for Management of Debt - - -	27,763 15 4			
Postage of Despatches to and from India	4,404 19 7			
India Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, Pay of Police, Messengers' Uniforms, and various petty Charges - - - - -	16,753 7 11			
		214,047 11 11		
India:				
Expenses incurred in bringing the Earl of Lytton and his Family home from India in the "Himalaya" - -	5,827 10 1			
Passage and Outfit Allowance of the Governor of Madras and of a Member of Council - - - - - -	2,300 – –			
Moiety of Cost of Portrait of His Royal Highness the Prince of Wales, for Government House, Calcutta - -	131 5 –			
Books and Newspapers supplied to India, not invoiced as Stores - -	339 2 3			
		8,597 17 4		
		222,645 9 3		
Stores for India: Currency Notes, Books, &c. - -		8,785 2 6		
			231,430 11 9	
LAW AND JUSTICE:				
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - - - - - -		224 11 5		
Stores for India: Acts of Parliament, &c. - - -		1 14 1		
			226 5 6	
MARINE:				
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - -		63,607 13 10		
Pay and Passages of Naval Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - -		517 18 11		
		64,125 12 9		
Stores for India - - - - - - - - - -		133,688 2 10		
			197,813 15 7	
Carried forward - - - £.			3,152,539 – 6	39,773 15 –

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -	296,393 5 5	4,127,749 6 9
RECEIPTS—*continued.*			
REVENUE, ORDINARY—*continued.*			
ARMY:			
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; and Proceeds of Sales of unserviceable Military Stores, &c.:			
Clothing and Necessaries - - 15,667 19 1			
Ordnance and Miscellaneous - 15,608 14 3	31,276 13 4		
Discharge Purchase Money - - - - - -	48 – –		
Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - -	33,908 8 9		
Passage of Officers and Troops: Recoveries on account of Passage, Messing, &c. - - - - - -	222 3 6		
Amount recovered in respect of Advances made to the War Office, in excess of the Indian Pensions paid through that Department - - - - - -	93 12 –		
Subscriptions towards Indian Service Family Pensions -	2,714 10 10		
		68,263 8 5	
Military Operations in Afghanistan:			
From Her Majesty's Treasury:—Instalment for the Year 1881-82 of the Grant-in-Aid of 3,000,000 *l.* on this Account - - - - - - - - - -	500,000 – –		
Remaining Portion of the future Instalments of the above Grant-in-Aid, treated by anticipation as Revenue Receipt of this Year, and charged *per contra* as Deposit Disbursement in this Account - - -	1,805,000 – –		
		2,305,000 – –	
Carried forward - - - £.		2,669,656 13 10	4,127,749 6 9

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	3,152,539 – 6	39,773 15 –
DISBURSEMENTS—*continued.*		
CHARGES ON THE REVENUE OF INDIA—*continued.*		
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. - -	328 18 4	
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - - - - -	442 10 –	
MEDICAL:	£. s. d.	
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other Expenses - - - - - -	6,866 10 9	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum - - - - - - - -	601 11 11	
		7,468 2 8
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:		
Mission to the Court of Persia - - - - - -	10,000 – –	
Her Majesty's Establishments in China - - -	15,000 – –	
Contribution towards the Expenses of the Jeddah Consulate, &c. - - - - - - - - - -	596 6 –	
	25,596 6 –	
Stores for India: Presentation Articles for the Residency at Bushire, &c. - - - - - - - - -	236 1 4	
		25,832 7 4
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Special Pay and Contingent Expenses of Officers employed in compiling the "Imperial Gazetteer of India"	3,136 1 5	
Expenses connected with the Work on the Textile Manufactures of India, subscribed for by Chambers of Commerce, &c. - - - - - - - - -	52 17 –	
Objects of a Literary, Scientific, or Antiquarian Character	3,261 12 9	
Maps relating to India - - - - - - - -	190 – –	
Contingent Expenses of the India Museum Collection at Kew - - - - - - - - - -	300 2 2	
Freight, &c., from India of Chinchona Bark, and Expenses attending the Manufacture therefrom of Quinine and other Alkaloids - - - - - -	2,300 7 6	
Salary of Dr. W. Waagen from 1st January to 31st December 1881, while engaged on Palæontological Work for the Geological Survey - - - - -	300 – –	
Fee for Investigations in connection with Indian Iron Ore and Coal - - - - - - - - -	210 – –	
Deputation Allowance of an Officer of the Surveyor General's Department, while employed on Indian Pendulum Observations - - - - - -	992 10 8	
Deputation Allowance of the Archæological Surveyor of India while employed in this country, and Passage to India - - - - - - - - - -	466 13 8	
Deputation Allowance and Expenses of Officers attending the Geographical Congress at Venice - -	708 2 8	
Preparation of Tide Tables for Indian Ports - -	480 7 3	
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - -	1,671 17 5	
	14,070 12 6	
Stores for India - - - - - - - - - -	6,520 7 1	
		20,590 19 7
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Sing - - -	21,064 12 10	
His Highness Nawab Nazim Syed Munsoor Ali - -	10,000 – –	
Nawab Syed Ahmed Ali - - - - - - -	200 – –	
		31,264 12 10
Carried forward - - - £.	3,238,466 11 3	39,773 15 –

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,669,656	13	10	4,127,749	6	9
RECEIPTS—*continued.*						
Carried forward - - - £.	2,669,656	13	10	4,127,749	6	9

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

		£. s. d.	£. s. d.
Brought forward - - -		3,238,466 11 3	39,773 15 –
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*	£. s. d.		
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:			
Covenanted Civil Service - - - - - - -	102,521 2 5		
Military Officers in Civil employ - - - -	73,446 14 9		
Uncovenanted Service - - - - - - -	40,277 1 4		
Bengal Pilot Service - - - - - - -	1,502 5 10		
		217,747 4 4	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Pensions for Distinguished and Meritorious Services -	11,422 16 1		
Pensions on Retirement of Officers of the following Classes:			
Home Service, Ordinary - - - - -	20,793 8 5		
Ditto - on Reduction of Staff - - -	35,109 15 8		
Judges of the High Courts in India - - -	29,501 – 4		
Uncovenanted Service of India - - - -	72,962 13 11		
Bengal Pilot Service - - - - - -	9,029 12 6		
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:			
Officers, &c., of the Home Establishment, of the China and other Foreign Establishments, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - -	£. s. d. 12,145 1 11		
Professors, &c., at Addiscombe and Hailcybury, and Recruiting Staff at Warley, &c. - - - -	5,804 1 4		
Officers of the late Indian Navy -	26,130 16 10		
Poplar Fund Pensions - - -	433 5 3		
	44,513 5 4		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - -	22,660 – 11		
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - - - - - - - -	5,503 15 10		
Compassionate and Miscellaneous Pensions - - -	7,892 5 –		
	259,388 14 –		
Annual Donation to the Bengal Civil Fund - - -	2,500 – –		
Donation to the India Office Provident Fund (from 26th March 1881 to 31st March 1882, at 1,000*l.* a year) -	1,017 16 2		
Compensation to the India Office Surveyor of Shipping on the termination of his Employment - - -	1,500 – –		
Gratuities - - - - - - - - - -	122 – –		
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - -	2,687 2 2		
Relief to Distressed Natives of India - - - -	119 2 11		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - - - - - - - -	355 – –		
Carried forward - - - £.	267,689 15 3	3,456,213 15 7	39,773 15 –

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,669,656	13	10	4,127,749	6	9
RECEIPTS—*continued.*						
Carried forward - - - £.	2,669,656	13	10	4,127,749	6	9

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	267,689 15 3	3,456,213 15 7	39,773 15 –
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—*continued.*			
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund — £. 246,262 16 2			
Madras Civil Service - ditto - — 94,616 16 10			
Annuity Branch of the Bombay Civil Fund - - - - — 65,413 7 9			
Bengal Military Orphan Society - — 61,711 9 4			
Bengal Military Fund - - — 186,241 6 5			
Madras - ditto - - - — 182,760 12 4			
Bombay - ditto - - - — 108,477 14 7			
Indian Navy Fund - - - — 15,318 1 7			
Bengal Medical Retiring Fund - — 48,109 5 11			
Madras Medical Fund - - — 78,297 1 3			
Bombay Medical Retiring Fund - — 12,241 9 3			
	1,099,450 1 5		
STATIONERY AND PRINTING:		1,367,139 16 8	
Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - - - -	6,473 13 6		
Stores for India - - - - - - - -	112,220 3 9		
		118,693 17 3	
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - -	8,840 9 1		
Expenses of the Deputation representing the Government of India at the Monetary Conference at Paris -	384 2 8		
Fee to Actuary for valuing and reporting on the Bengal, Madras, and Bombay Civil Funds - - - - -	787 10 –		
Cost of Insignia of the Order of the "Crown of India" -	165 – –		
Composition in lieu of Stamp Duty on India Bonds and Debentures - - - - - - - - -	300 – –		
Passage Allowances from and to India of Gilchrist Scholars - - - - - - - - - -	183 6 8		
Sundries - - - - - - - - - - -	13 5 2		
Miscellaneous Charges connected with the Supply of Stores to India:			
Marine Insurance, Cost of Stores lost, General Average, &c. - — £. 21,202 4 11			
Lighterage, Dock Dues, Packing, &c. - - - - - - — 1,233 17 9			
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - — 11,046 9 3			
	33,482 11 11		
		44,156 5 6	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:			
Difference between Indian and English Pay granted to Officers on leave, whose health broke down while employed on Famine duty - - - - - -	- - -	164 17 –	
RAILWAYS:			
Subsidized Company: Bengal Central Railway; Interest advanced - - - - - - - -	4,301 7 4		
Frontier Railways: Stores for India - - - -	363,490 9 –		
		367,791 16 4	
IRRIGATION AND NAVIGATION:			
Stores for India - - - - - - - - - - - -		21 14 2	
Carried forward - - - £.		5,354,182 2 6	39,773 15 –

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,669,656	13	10	4,127,749	6	9
Receipts—*continued.*						
Carried forward - - - £.	2,669,656	13	10	4,127,749	6	9

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			5,354,182 2 6	39,773 15 –
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
OTHER PUBLIC WORKS:				
Royal Indian Engineering College:				
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - -	19,811 8 8			
Refund of Caution Money to Students	27 11 –			
		19,838 19 8		
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - -		7,757 16 11		
Passage to India of Officers on Appointment - -		1,607 5 –		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -		42,534 3 6		
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department -		17,531 2 5		
Expenses of Officers of the Public Works Department, visiting Works, &c. - - - - - - -		77 5 7		
		89,346 13 1		
Stores for India:	£. s. d.			
Military Works - - - -	5,085 12 7			
Other Services - - - -	1,586 – 11			
		6,671 13 6		
			96,018 6 7	
ARMY:				
Effective:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in the year 1881-82, in respect of Her Majesty's British Forces serving in India - - - - - - - - -		500,000 – –		
Payment to the War Office in discharge of Outstanding Claims to the 31st March 1880, on account of the Training of Officers of the Royal Engineers for India		4,900 – –		
Furlough Allowances of Officers of the Indian Service -		215,971 19 –		
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - -		102,162 7 2		
Advances to Regiments proceeding to India - - -		2,104 19 –		
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - -		5,850 3 10		
Indian Troop Service - - - - - - - -		337,070 12 11		
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - - - - -		6,456 14 –		
Outfit Allowance to Officers on their promotion to Commissioned Rank - - - - - - -		700 – –		
Expenses incurred by the Admiralty in the Conveyance of Native Troops from Bombay to Karachi in the "Simoom" - - - - - - - - -		619 19 9		
Purchase of Stallions - - - - - - - -		9,678 13 9		
Cost of Medals - - - - - - - - -		23,617 2 9		
Pay and Allowances of Surgeons on appointment, &c. -		1,666 6 –		
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - - -		1,064 7 9		
Freight from India of unserviceable Military Stores, &c.		690 – 4		
Discharge Purchase Money refunded - - - -		78 – –		
Portion chargeable to Indian Revenues of Expenses incurred in respect of Land purchased at Port Said and Alexandria - - - - - - - -		45 7 10		
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under Instruction at Woolwich; Pay and Travelling Expenses of Civil Master Armourer, and of Artizans for Gunpowder Works in India; and other Miscellaneous Expenditure - -		1,294 9 10		
Carried forward - - - £.		1,213,971 3 11	5,450,200 9 1	39,773 15 –

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,669,656	13	10	4,127,749	6	9
RECEIPTS—*continued.*						
REVENUE, ORDINARY - - -	2,669,656	13	10			
Carried forward - - - £.	2,669,656	13	10	4,127,749	6	9

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,213,971 3 11	5,450,200 9 1	39,773 15 –
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ARMY—*continued.*			
Effective—continued.			
Stores for India; £. s. d.			
Clothing - - - - - 290,697 11 4			
Malt Liquor - - - - - 90,640 8 7			
Medical - - - - - 31,357 11 4			
Commissariat - - - - 11,892 9 4			
Ordnance and Miscellaneous - - 150,606 5 11			
	575,194 6 6		
Non-Effective:	1,789,165 10 5		
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India: £. s. d.			
On account of Arrears for 1876-77 100,000 – –			
On account of the year 1881-82 - 600,000 – –	700,000 – –		
Pay of Non-effective Colonels of Royal Artillery - - - - - -	29,218 7 10		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,304,483 5 1		
The capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	59,566 6 8		
Compassionate Allowances of Officers removed from the Service, &c. -	3,213 – 3		
Pensions of Non-commissioned Officers and Soldiers - - - - -	32,681 2 11		
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise, in Discharge of Duty -	11,429 19 10		
Gratuities to ditto - - - -	1,181 8 4		
Pensions of Widows and Families of Officers, &c., of the Indian Service -	62,285 6 8		
Indian Service Family Pensions, towards which the Officers subscribed -	2,978 8 9		
Payment to the Representatives of Lord Clive, on account of their Reversionary Claim to the Capital of the late "Lord Clive's Fund" - -	1,279 – –		
	2,208,316 6 4		
		3,997,481 16 9	
Military Operations in Afghanistan.			
Grant to Major General Sir Frederick S. Roberts, Bart., G.C.B., C.I.E., V.C., in recognition of his distinguished Services during the Afghan War - - - -	12,500 – –		
Stores for India - - - - - - - -	503 1 6		
		13,003 1 6	
			9,460,685 7 4
EXPENDITURE, ORDINARY, carried forward - - - £.			9,500,459 2 4

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

		£. s. d.	£. s. d.
Brought forward - - -		2,669,656 13 10	4,127,749 6 9
RECEIPTS—*continued.*			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:			
EAST INDIAN RAILWAY:	£. s. d.		
Rent of Premises occupied by the East Indian Railway Company - - - - - -	230 - -		
IRRIGATION AND NAVIGATION:			
Rent of Houses acquired from the East India Irrigation and Canal Company - - -	171 3 8		
		401 3 8	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -			2,670,057 17 6
Carried forward - - - £.			6,797,807 4 3

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£.	s.	d.	£.	s.	d.
				Brought forward - - -	9,500,459	2	4
DISBURSEMENTS—*continued.*						
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):						
GUARANTEED RAILWAYS—INTEREST:						
Bombay, Baroda, and Central India Railway Company	400,272	–	8			
Eastern Bengal Railway Company - - - -	153,295	13	4			
Great Indian Peninsula Railway Company - - -	1,141,565	10	–			
Madras Railway Company - - - - -	524,000	2	6			
Oude and Rohilkund Railway Company - - -	288,606	19	10			
Scinde, Punjab, and Delhi Railway Company - -	553,077	15	–			
South Indian Railway Company - - - -	203,994	19	10			
				3,264,813	1	2
GUARANTEED IRRIGATION WORKS—INTEREST:						
Madras Irrigation and Canal Company - - - - - - -				49,983	6	–
				3,314,796	7	2
EAST INDIAN RAILWAY:						
Interest in lieu of Deferred Annuity:						
Interest at 4 per cent. per annum on 6,550,000 *l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - - - - - - - -	262,000	–	–			
Annuity, terminating in 1953:	£.	s.	d.			
Annuity at the rate of 5 *l.* 12 *s.* 6 *d.* for 100 *l.* Stock of the Company - -	949,850	6	11			
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State - - - - - -	961	4	10			
				950,811	11	9
Sinking Fund, created pursuant to Section 51 of Act 42 & 43 Vict. c. 206:						
Investment in £. 24,544. 9. 10. India 4 per Cent. Stock, of one-ninth part of amount retained by the Secretary of State in respect of the Annuity redeemed by him - - - - -	25,633	1	4			
Investment in £. 960. 5. 5. India 4 per Cent. Stock, of interest on the amount of that Stock purchased for the Sinking Fund and cancelled -	1,001	13	1			
£. 25,504. 15. 3. of Stock purchased with				26,634	14	5
Interest on Debt:				1,239,446	6	2
Interest on India 4 per Cent. Stock issued in redemption of portion of the East Indian Railway Annuity -	203,635	17	11			
Interest on India 3½ per Cent. Stock issued in redemption of portion of the East Indian Railway Annuity -	3,715	14	6			
Interest on East Indian Railway Debentures and Debenture Stock - -	145,500	–	–			
				352,851	12	5
				1,592,297	18	7
IRRIGATION AND NAVIGATION—WORKING AND MAINTENANCE:						
Ground Rent, Insurance, and Taxes, in respect of Houses acquired from the East India Irrigation and Canal Company - - - - -				193	–	3
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS - - -						4,907,287	6	–
TOTAL EXPENDITURE, carried forward - - - £.						14,407,746	8	4

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.	£.	s.	d.
				Brought forward - - -			6,797,807	4	3
Receipts—*continued.*									
DEBT:									
Permanent Debt Incurred:									
India 3½ per Cent. Stock (Balance of Loan of December 1880) - - - - - - - - - -	618,247	7	3						
India 3½ per Cent. Stock, created under "East Indian Railway (Redemption of Annuities) Act, 1881" -	586,300	–	–						
Refund by the East Indian Railway Company of amount issued to them for discharge of Debentures, remaining unclaimed - - - - - - - -	1,100	–	–						
				1,205,647	7	3			
Temporary Debt Incurred:									
Temporary Loan on security of East India Bonds - - - -				1,250,000	–	–			
Receipts on account of Service Funds bearing Interest:									
India Office Provident Fund - - - - - - - - -				4,034	8	5			
							2,459,681	15	8
DEPOSITS AND ADVANCES:									
Capital Receipts of Guaranteed and Subsidized Railway Companies:									
On account of Capital, under their respective Deeds of Contract;									
Guaranteed:	£.	s.	d.	£.	s.	d.			
Madras Railway - - -	425	17	11						
Oude and Rohilkund Railway -	308,067	10	–						
Subsidized:	308,493	7	11						
Bengal Central Railway - -	250,000	–	–						
				558,493	7	11			
On account of Transfer Fees, Recoveries on account of Insurance, &c.:									
Guaranteed:	£.	s.	d.						
Bombay, Baroda, and Central India Railway - - -	9,240	14	1						
Eastern Bengal Railway - -	93	6	6						
Great Indian Peninsula Railway -	2,763	6	1						
Madras Railway - - -	9,514	19	1						
Oude and Rohilkund Railway -	59	5	–						
Scinde, Punjab, and Delhi Railway - - - - - -	15,297	14	6						
South Indian Railway - -	1,453	4	8						
				38,422	9	11			
							596,915	17	10
			Carried forward - - - £.				596,915	17	10	9,257,488	19	11

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

			£. s. d.
		Brought forward - - -	14,407,746 8 4
DISBURSEMENTS—*continued.*			
DEBT:	£. s. d.	£. s. d.	
PERMANENT DEBT DISCHARGED:			
East India Bonds - - - - - - - -	4,425,000 – –		
India 5 per Cent. Stock - - - - - -	42,328 – 7		
India 4 per Cent. Stock (*see* "East Indian Railway —*Sinking Fund*," on page 17) - - - -	—	4,467,328 – 7	
TEMPORARY DEBT DISCHARGED:			
Temporary Loan on security of East India Bonds - - - -		1,250,000 – –	
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:			
India Office Provident Fund - - - - - - - - -		557 11 9	5,717,885 12 4
CAPITAL EXPENDITURE:			
PRODUCTIVE PUBLIC WORKS—STATE RAILWAYS:	£. s. d.		
Stores for India - - - - - - - -	427,774 15 11		
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Engine Drivers on Appointment, &c. - - - - - - - - -	11,550 5 2	439,325 1 1	
EAST INDIAN RAILWAY:			
Discharge of portion of the East Indian Railway Annuity, under "East Indian Railway (Redemption of Annuities) Act, 1881," by the issue of India 3½ per Cent. Stock (*see* Receipt under "Debt") - - -		586,300 – –	1,025,625 1 1
DEPOSITS AND ADVANCES:			
PAYMENTS TO GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES OUT OF CAPITAL FUNDS:			
For discharge of Debentures:	£. s. d.		
Guaranteed:			
Bombay, Baroda, and Central India Railway - -	200,000 – –		
On account of Stores, Establishment Charges, &c.:			
Guaranteed:			
Bombay, Baroda, and Central India Railway -	182,200 10 10		
Eastern Bengal Railway - - - - -	20,736 15 11		
Great Indian Peninsula Railway - - - -	380,588 – 1		
Madras Railway - - - - - - - -	115,979 17 5		
Oude and Rohilkund Railway - - - -	183,361 – 10		
Scinde, Punjab, and Delhi Railway - - -	126,540 17 2		
South Indian Railway - - - - -	70,038 1 8		
	1,279,445 3 11		
Subsidized:			
Bengal Central Railway - - - - -	170,000 – –		
		1,449,445 3 11	
	Carried forward - - - £.	1,449,445 3 11	21,151,257 1 9

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	596,915 17 10	9,257,488 19 11
Receipts—*continued.*		
DEPOSITS AND ADVANCES—continued.		
Repayment of Advances:		
In Repayment of Disbursements in England for Purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - -	8,882 10 10	
In Repayment of Disbursements in England for purchase of Coal for the use of the East India Squadron -	4,115 11 –	
In Repayment of portion of the Furlough Allowances of Officers of the Zanzibar Agency and Consulate, paid in previous years - - - - - - -	506 10 –	
	13,504 11 10	
Miscellaneous Deposits:		
Portion of Legacies bequeathed by the Misses Sarah and Mary Ann Bruce towards the foundation and endowment of an Orphanage for Eurasian Children in or near Calcutta - - - - - - -	8,993 – 7	
		619,413 10 3
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Repayments by Her Majesty's Treasury and other Public Departments in respect of:		
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong - - - - - - - - - - - - -	76,666 13 4	
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station - - -	83,812 14 4	
Pensions paid in India to Out-pensioners of Chelsea Hospital - -	21,712 12 8	
Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police - - -	5,329 11 9	
One Moiety of the Zanzibar Consulate Expenses and the Muscat Subsidy - - - - - - - - - - - - -	5,434 2 5	
Expenses attending the Expedition to Perak - - - - -	36,892 14 7	
Cost of Conveyance of Troops from India to Natal, and other Disbursements in India in connection with the Zulu War - - -	19,500 – –	
Miscellaneous Advances made in India - - - - - -	17,732 14 8	
	267,081 3 9	
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -	23,768 16 2	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds -	619 8 8	
Proceeds of the sale of Investments, &c., in respect of the Legacy bequeathed by Miss Sarah Bruce (*see* "Miscellaneous Deposits" above) - - -	28,766 11 6	
Miscellaneous Receipts - - - - - - - - - - -	3,523 10 3	
Bills of Exchange on India - - - - - - - - - -	18,412,429 – 9	
		18,736,188 11 1
		£. 28,613,091 1 3

India Office, 14 October 1882.

I certify that this Account has been examined under my directions; and that

India Audit Office,
10 May 1883.

of the Government of *India*, from 1st April 1881 to 31st March 1882—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				1,449,445	3	11	21,151,257	1	9
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES—*continued.*									
ADVANCES REPAYABLE:									
For purchase, &c., of Malt Liquor on behalf of the Imperial Government - - - - - -	6,086	10	9						
Furlough Allowances of Officers of the Zanzibar Agency and Consulate (portion recoverable from the Imperial Government) - - - - - -	222	8	8						
				6,308	19	5			
MISCELLANEOUS DEPOSITS:									
Sum treated as Revenue Receipt in this Account, in anticipation of its payment by Her Majesty's Treasury (*see* Receipt under head "Army—*Military Operations in Afghanistan*") - - -	1,805,000	-	-						
Charges in connection with the Legacies bequeathed by the Misses Sarah and Mary Ann Bruce (*see* Receipt), and investment of the balance - -	9,263	3	10						
				1,814,263	3	10			
							3,270,017	7	2
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:									
Payments to Her Majesty's Treasury and other Public Departments on account of:									
Postage collected in India - - - - - - - - - -				27,464	1	7			
Sums received in India for Money Orders - - - - - -				91,564	-	6			
Little Basses Light Vessel Dues - - - - - - - -				8,348	6	7			
Balances of Shipping Masters' Accounts - - - - - -				4,024	14	6			
Excess-advance received from the Imperial Government in 1879-80 on account of the Expedition to the Mediterranean - - - -				41,516	4	11			
Miscellaneous - - - - - - - - - - - - -				3,395	2	10			
				176,312	10	11			
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -				187,500	-	-			
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - - - - - -				23,907	13	6			
Family and Miscellaneous Remittances - - - - - - -				425,192	6	9			
Family Allotments of Mechanics, &c. - - - - - - -				5,033	8	1			
Remittances by Administrators General - - - - - - -				94,520	18	11			
East Indian Railway Company; Advances for purchase of Stores, &c. - -				476,283	16	1			
Stores chargeable to Provincial and Local Funds and to Native States -				158,175	16	2			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				17,241	9	9			
Miscellaneous payments to be brought to charge or recovered in India - -				6,739	18	-			
							1,570,907	18	2
TOTAL DISBURSEMENTS - - -						£.	25,992,182	7	1
BALANCE on the 31st March 1882, including Sums in the hands of Sub-Accountants -							2,620,908	14	2
						£.	28,613,091	1	3

Thos. W. Keith, Accountant General.

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subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1881 to 31st March 1882 prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106.

1. PREVIOUSLY to offering any observations on the Account for 1881–2, I propose to notice some subjects which remained unsettled at the time of the presentation of my last Report.

2. The whole of the surcharges and disallowances which had arisen on the examination of the Accounts for the years 1879–80 and 1880–81 have been either recovered or advised to India for recovery.

3. In paragraph No. 3 it was stated that the final adjustment of the Account of the Malta Expedition had not been made, further information being required from India on some small points. This information not having been received, the Account in question is not as yet closed.

4. In paragraph No. 5 it was remarked that a question had been raised as to whether the unclaimed balance of Indian Prize Money, now remaining in the hands of the Commissioners of Chelsea Hospital, should not revert to the Indian Government. This question still remains unsettled.

5. In paragraph No. 7 of my previous Report it was observed that, inasmuch as no decision had been arrived at as to the amount which India should pay for the Mail Service under the new contract with the Peninsular and Oriental Steam Navigation Company, I had been unable to examine this Account.

I regret to have to observe that, for the reasons above-mentioned, the Account still remains unexamined.

A letter has, however, been recently received from the Treasury on the subject, which justifies the hope that the controversy which has been so long pending will shortly be brought to a close.

I now proceed to offer some observations on the Account for the present year.

RECEIPTS.

Medical:

6. Royal India Lunatic Asylum, Ealing:

Pay, pensions, &c., of inmates appropriated to their maintenance - - - - - - - - - - £. 2,072. 0 *s.* 8 *a.*

The sum of 5 *l.* 5 *s.* must be surcharged.

Scientific and other Minor Departments:

7. Sale proceeds of books, maps, unserviceable scientific instruments, &c. - - - - - - - - £. 673. 4 *s.* 8 *d.*

The sums of 2 *l.* and 1 *s.* not having been brought to account must be surcharged.

I may also here observe that the Accounts of several of the Agents for the sale of books are frequently in arrear, and, consequently, the proceeds of such sales do not appear in the year in which they should be accounted for.

Other Public Works:

8. Royal Indian Engineering College:

Sale of provisions, farm produce, &c. - - - - £. 696. 9 *s.* 4 *d.*

A sum of 12 *s.* 6 *d.* not having been accounted for must be surcharged.

Army:

Army:

9. Value of clothing, accoutrements, &c., in possession of regiments on their transfer from the Indian to the British Establishment, and proceeds of sales of unserviceable military stores, &c., clothing, and necessaries - - - - £. 15,667. 19 *s.* 1 *d.*

The following sums must be surcharged, viz.:—2 *l.* 16 *s.* 3 *d.*, 122 *l.* 14 *s.* 4 *d.*, and 66 *l.* 1 *s.* 3 *d.*

PAYMENTS.

Medical:

10. Royal India Lunatic Asylum, Ealing:

Salaries and allowances of the staff, board and clothing of the lunatics, and other expenses - - - - £. 6,866. 10 *s.* 9 *d.*

Of this amount 10 *s.* must be disallowed, the same having been overpaid.

Scientific and other Minor Departments:

11. Remuneration to several officers and others specially employed, and miscellaneous expenditure - - - - £. 1,671. 17 *s.* 5 *d.*

£. 14. 13 *s.* 6 *d.*, an amount overpaid to an officer, must be disallowed.

Superannuation, Retired, and Compassionate Allowances:

12. Relief to Distressed Natives of India - - - - - £. 119. 2 *s.* 11 *d.*

The sum of 1 *l.* 18 *s.* 2 *d.* overpaid must be disallowed.

Stationery and Printing:

13. Stores for India - - - - - - - - - - £. 112,220. 3 *s.* 9 *d.*

The sums of 8 *s.* 11 *d.* and 12 *s.* 7 *d.* having been overpaid must be disallowed.

Other Public Works:

14. Royal Indian Engineering College:

Salaries of President, Professors, &c.; wages of servants; provisions, and contingent expenses - - - - £. 19,811. 8 *s.* 8 *d.*

14 *s.* 4 *d.* having been overpaid must be disallowed.

Army—Effective:

15. Furlough Allowances of officers of British regiments serving in India - - - - - - - - - - £. 102,162. 7 *s.* 2 *d.*

Various sums, amounting in the whole to 10 *l.* 16 *s.*, must be surcharged.

Some other apparently erroneous payments have been detected in the course of the examination of this portion of the Account; but as the points involved are still under consideration, the precise amount of the disallowance (if any) cannot be stated.

16. Indian Troop Service - - - - - - - - £. 337,070. 12 *s.* 11 *d.*

An overpayment of 7 *l.* 8 *s.* 6 *d.* having been made on this Account must be disallowed.

17. Stores for India - - - - - - - - - - £. 575,194. 6 *s.* 6 *d.*

Two overpayments of 768 *l.* 16 *s.* 2 *d.* and 1 *l.* must be disallowed.

Receivable Orders Outstanding:

18. I would point out that various sums due to the Indian Government still remain outstanding, but I have been informed that they are in course of adjustment.

19. It will be seen on reference to the Account that the balance on 31st March 1882 amounted to - - - - - £. 2,620,908 14 2

But this amount must be increased by the following sums:—

	£.	*s.*	*d.*	
Surcharges - - - - -	210	6	4	
Disallowances - - - - -	796	2	2	
				1,006 8 6
				£. 2,621,915 2 8

India Audit Office,
10 May 1883.

Walter Carew Cocks, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNT, from 1st April 1881 to 31st March 1882, prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

I REGRET that I have to report that, as the whole of the packing accounts have not been received, I am unable to certify to the correctness of this Account.

In my Report for the year 1879-80, I stated that 70 packing accounts remained unaccounted for. I have received no information respecting these Accounts.

For the year 1880-81, 63 had not been returned ; this number has only been reduced by nine up to the present time.

For the year 1881-82, 40 remain unaccounted for.

Considering that a year, at least, elapses between the transmission of these packing accounts and the date of my writing my Annual Report, it appears to me that, with a little exertion on the part of the Indian authorities, the greater part, if not the whole, of them might be returned, and that I might consequently be able to certify to the correctness of these accounts.

India Audit Office,
10 May 1883.

Walter Carew Cocks, Auditor.

No. 4. - - - - - - - - -

AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£.	£.	£.
Balance on the 1st April 1882 - - - -			2,620,909
REVENUE, ORDINARY:			
FOREST:			
Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy - - - -	2,154		
Proceeds of Sale of consignment of Boxwood from India - -	580		
		2,734	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - - - - - -		75,374	
MINT:			
Proceeds of Sales of Indian Coins sent to this Country for Assay - - - -		14	
MARINE:			
Value of a Dingy returned from the Torpedo Mooring Steamer supplied to the Bombay Government in 1881-82 - - - - - - - - - - - -		11	
MEDICAL:			
Royal India Lunatic Asylum, Ealing:	£.		
Pay, Pensions, &c., of Inmates appropriated to their maintenance - - - - - - - - - -	1,935		
Sale of Farm Produce, &c. - - - - - - -	97		
	2,032		
On account of the maintenance of a Lunatic in Broadmoor Asylum -	67		
		2,099	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Proceeds of Sales of Sulphate of Chinchonidine, &c.- - - -	1,425		
Subscription for a copy of the Work on the Textile Manufactures of India - - - - - - - - - - -	75		
Sale proceeds of Books, Maps, unserviceable Scientific Instruments, &c.	1,397		
		2,897	
INTEREST:	£.		
Interest realised from investment of Cash Balance - -	10,998		
Deduct—Interest derived from sums deposited by the Bengal Central Railway Company for fixed periods, brought to account under "Railways" - - - - - - -	2,300		
	8,698		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland - - - - - -	2,589		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to Act 36 Vict. c. 17, s. 27 - - - -	36		
	11,323		
Premium realised on the issue of 2,000,000 *l.* India 4 per Cent. Debentures - - - - - - - - - - - -	12,814		
		24,137	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Subscriptions, &c. to the Widows' Funds of the Home Establishment of the East India Company - - - - - - - - -	9,808		
Subscriptions to the Bengal Civil Service Annuity Fund, the Bombay Civil Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - - - - -	2,239		
Bombay Civil Fund - - - - - - -	575		
Bengal Military Orphan Society - - - -	23,488		
Bengal Military Fund - - - - - -	34,898		
Madras - ditto - - - - - - -	19,638		
Bombay - ditto - - - - - - -	11,675		
Indian Navy Fund - - - - - - -	1,613		
Madras Medical Fund - - - - - -	107		
	94,233		
		104,041	
STATIONERY AND PRINTING:			
Sale proceeds of works, the cost of printing which has been charged under this head of service, &c. - - - - - - - - - - - - -		13	
Carried forward - - - £.		211,320	2,620,909

- - - - - - - - - No. 4.

of the GOVERNMENT of *India*, from 1st April 1882 to 31st March 1883.

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE:

LAND REVENUE:	£.	£.	£.
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	420		
Stores for India: for use in the Revenue Survey	39		
		459	
OPIUM—Stores for India: for the Behar Opium Agency		1,585	
STAMPS—Stores for India		44,895	
FOREST:	£.		
Allowances to successful Candidates for the Indian Forestry Department; Passages to India on appointment; Fees to Professors for Instruction, &c.	5,302		
Stores for India: Chemical Apparatus for the Central Forest School	23		
		5,325	
			52,264

CHARGES ON THE REVENUE OF INDIA:

POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600		
	73,600		
Stores for India	27,870		
		101,470	
TELEGRAPH:			
Indo-European Telegraph	45,415		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	18,027		
Indian Telegraph Department:			
Absentee Allowances	7,124		
Passages to India of Officers of the Department on appointment; Special Pay and Expenses of Officers visiting Telegraph centres in Europe and America; Share of Expenses of International Telegraph Office at Berne, &c.	685		
	71,251		
Telegraph Lines in India—Stores for India	75,767		
		147,018	
MINT:			
Cost of Assay of Indian Coins	17		
Pay and Passage to India of an Officer appointed to the Calcutta Mint	128		
	145		
Stores for India	5,886		
		6,031	
INTEREST ON DEBT, EXCLUSIVE OF THAT SHOWN, ON PAGE 39, UNDER EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:			
Interest on Loans contracted in England:	£.		
India Debentures	319,860		
India 5 per Cent. Stock (prior to 5th July 1880)	1,195		
India 4 per Cent. Stock	1,937,465		
India 3½ per Cent. Stock	122,498		
Temporary Loans	54,616		
Outstanding dividends on East India Stock	15		
	2,435,649		
Interest on the Indian Transfer Loan of 22nd April 1854	45,498		
		2,481,147	
INTEREST ON SERVICE FUNDS:			
Interest on the Balance of the India Office Provident Fund		831	
Carried forward £.		2,736,497	52,264

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
Brought forward - - -		211,320	2,620,909
Receipts—*continued.*			
Revenue, Ordinary—*continued.*			
Miscellaneous:	£.		
From the Commissioners of Income Tax; Allowance in respect of the assessments of Income Tax made at the India Office -	768		
Recoveries of Costs in Suits instituted against the Secretary of State, &c. - - - - - - - - - - -	365		
Refund of Amount received by a selected Candidate for the Civil Service who did not proceed to India - - - - -	185		
Miscellaneous Fees, &c. - - - - - - - - -	666		
Sale proceeds of Waste Paper, and receipts on sundry accounts -	517		
Miscellaneous Receipts connected with the Supply of Stores to India:			
Recoveries in respect of Marine Insurance, sale proceeds of Stores recovered from Wrecks, &c. - - (£. 11,289)			
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - (11,003)			
Recoveries on account of detention of Lighters, &c. - (377)			
Sale proceeds of Sawdust, and miscellaneous recoveries - - - - - - - - - (90)			
Repayment of Expenses incurred in the inspection of Malt Liquor purchased on behalf of the Imperial Government - - - - - - - - - (205)			
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon (269)			
	23,233		
		25,734	
Railways:			
Subsidized Company: Bengal Central Railway; Interest realised from investment of sums deposited by that Company for fixed periods (2,300 *l.*), and Receipts from the Company, taken in reduction of their Debt for Advances of Interest -		3,680	
Other Public Works:	£.		
Royal Indian Engineering College:			
Fees and Caution Money received from Students - - -	13,587		
Sale of Provisions, Farm Produce, &c. - - - - -	908		
		14,495	
Army:			
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; and Proceeds of Sales of unserviceable Military Stores, &c.:	£.		
Clothing and Necessaries - - - - (11,257)			
Ordnance and Miscellaneous - - - - (15,474)			
	26,731		
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - - - - - -	45,109		
Passage of Officers and Troops: Recoveries on account of Messing	109		
Amount recovered in respect of advances made to the War Office, in excess of the Indian Pensions paid through that Department - - - - - - - - - - - - -	19		
Subscriptions towards Indian Service Family Pensions - -	3,133		
		75,101	
Expedition to Egypt:			
From Her Majesty's Treasury: Grant-in-aid of the Expenditure incurred by the Government of India on this Account - - - - - - - - -		500,000	
Carried forward - - - £.		830,330	2,620,909

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

			£.	£.
		Brought forward - - -	2,736,497	52,264
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
ADMINISTRATION:				
England:	£.	£.		
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief, and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - -	136,627			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - - - - - - -	5,434			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - -	25,498			
Law Charges - - - - - - - - -	1,340			
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - -	28,174			
Postage of Despatches to and from India - - -	3,906			
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, Pay of Police, Messengers' Uniforms, and various petty Charges - - - - -	20,407			
		221,386		
India:				
Second moiety of cost of Portrait of His Royal Highness the Prince of Wales, cost of Portrait of the Earl of Northbrook, and cost of frames, &c., for Government House, Calcutta - - - - - - -	680			
Passage home from India of an Officer on the personal Staff of the late Governor of Madras, &c. - -	56			
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - -	435			
		1,171		
		222,557		
Stores for India: Currency and Stock Notes, Instruments for Band of the Governor of Madras, &c. - - - - - - - - -		28,136		
			250,693	
LAW AND JUSTICE:				
Passage and Outfit Allowances of Judges of the High Courts of Judicature at Calcutta and Bombay - - - - - - -		1,000		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - -		112		
		1,112		
Stores for India: Indian Appeals for 1882, and Acts of Parliament -		165		
			1,277	
MARINE:				
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - - - - - -		44,237		
Pay and Passages of Naval Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - - - - -		1,500		
		45,737		
Stores for India - - - - - - - - - - -		75,142		
			120,879	
		Carried forward - - - £.	3,109,346	52,264

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	830,330	2,620,909
Receipts—*continued.*		
Carried forward - - - £.	830,330	2,620,909

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£.	£.	£.
Brought forward - - -		3,109,346	52,264
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
EDUCATION:			
Passage to India of Educational Officers on appointment, &c. - - - -		342	
ECCLESIASTICAL:			
Passage to India of Chaplains on appointment - - - - - - - -		315	
MEDICAL:	£.		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics, and other Expenses -	6,590		
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum - - - - - - - - - - - -	435		
Salary of Surgeon General W. J. Moore, while preparing his "Manual of Family Medicine for India" - - - - - - - -	335		
		7,360	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - - - - - -	10,000		
Her Majesty's Establishments in China - - - - - - -	15,000		
Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - - - - - - - - -	1,000		
Contribution towards the Expenses of the Jeddah Consulate, &c. -	366		
	26,366		
Stores for India: Presentation Articles for the Government of the Punjab, and for the Residency at Bushire - - - - - -	335		
		26,701	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Freight, &c., from India of Chinchona Bark, and Expenses attending the manufacture therefrom of Quinine and other Alkaloids - -	10,035		
Objects of a Literary, Scientific, or Antiquarian Character - -	3,514		
Maps relating to India - - - - - - - - - - -	31		
Contingent Expenses of the India Museum Collection at Kew - -	317		
Expenses in connection with the Indian Department at the Amsterdam Exhibition of 1883 - - - - - - - - - - -	269		
Salary of Dr. W. Waagen from 1st January to 31st December 1882, while engaged on Palæontological work for the Geological Survey -	300		
Grant to Mr. T. Wardle, in recognition of his Services in the investigation of the Dyes and Wild Silks of India, and Expenses attendant thereon - - - - - - - - - - - - -	2,626		
Deputation Allowance of an Officer of the Surveyor General's Department while employed on Indian Pendulum Observations - -	1,067		
Deputation Allowance of the Archæological Surveyor of India while employed in this Country, and Passage to India - - - - -	343		
Deputation Allowance of the Census Commissioner of India while completing Report on Indian Census of 1881, and contingent Expenses - - - - - - - - - - - - -	479		
Deputation Allowance of Mr. A. R. Colquhoun while writing an account of his Overland Journey from Canton to Rangoon - -	695		
Preparation of Tide Tables for Indian Ports - - - - - -	627		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - - - - - -	954		
	21,257		
Stores for India - - - - - - - - - - - -	4,771		
		26,028	
TERRITORIAL AND POLITICAL PENSIONS:			
His Highness Maharajah Duleep Sing - - - - - - -	21,065		
His Highness Nawab Nazim Syed Munsoor Ali - - - - -	10,000		
Nawab Syed Ahmed Ali - - - - - - - - - -	200		
		31,265	
Carried forward - - - £.		3,201,357	52,264

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	830,330	2,620,909
Receipts—*continued.*		
Carried forward - - - £.	830,330	2,620,909

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

		£.	£.
	Brought forward - - -	3,201,357	52,264
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:	£.		
Covenanted Civil Service - - - - - - - - -	92,047		
Military Officers in Civil employ - - - - - - -	78,912		
Uncovenanted Service - - - - - - - - -	37,768		
Bengal Pilot Service - - - - - - - - -	2,161		
		210,888	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Pensions for Distinguished and Meritorious Services - - -	12,024		
Pensions on Retirement of Officers of the following Classes:			
Home Service, ordinary - - - - - - - - -	18,222		
Ditto - on reduction of staff - - - - - - -	32,528		
Judges of the High Courts in India - - - - - -	28,156		
Uncovenanted Service of India - - - - - - -	71,886		
Bengal Pilot Service - - - - - - - - -	8,649		
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:			
	£.		
Officers, &c., of the Home Establishment, of the China and other Foreign Establishments, and of the Maritime Service, pensioned on the abolition of the Commercial Charter in 1834 - - - - -	10,033		
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c. - - - - -	5,112		
Officers of the late Indian Navy - - - -	26,262		
Poplar Fund Pensions - - - - - - -	235		
	41,642		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - - -	21,372		
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - - - -	5,232		
Compassionate and Miscellaneous Pensions - - - - -	5,840		
	245,551		
Annual Donation to the Bengal Civil Fund - - - - - -	2,500		
Annual Donation to the India Office Provident Fund - - -	1,000		
Gratuities - - - - - - - - - - - -	398		
Gratuities granted on Retirement to Members of the Uncovenanted Service of India - - - - - - - - - - -	3,868		
Relief to Distressed Natives of India - - - - - - -	70		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - - - - -	252,752		
Madras Civil Service Annuity Fund - - - - -	93,904		
Bombay Civil Fund: Annuity Branch - - -	64,813		
Bombay Civil Fund: Provident Branch (from 1st January 1883) - - - - - - - -	19,234		
Bengal Military Orphan Society - - - -	62,512		
Bengal Military Fund - - - - - - -	189,176		
Madras Military Fund - - - - - - -	187,330		
Bombay Military Fund - - - - - - -	111,471		
Indian Navy Fund - - - - - - - -	16,461		
Bengal Medical Retiring Fund - - - - - -	47,617		
Madras Medical Fund - - - - - - -	79,311		
Bombay Medical Retiring Fund - - - -	11,524		
	1,136,105		
STATIONERY AND PRINTING:		1,389,847	
Stationery, Printing, and Bookbinding, for the India Office, &c. -	8,834		
Stores for India - - - - - - - - - - - -	153,757		
		162,591	
	Carried forward - - - £.	4,964,683	52,264

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	830,330	2,620,909
Receipts—*continued.*		
Carried forward - - - £.	830,330	2,620,909

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

			£.	£.
		Brought forward - - -	4,964,683	52,264
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
MISCELLANEOUS:		£.		
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India		9,428		
Honorarium to Mr. B. Redwood in consideration of the value to India of his experiments in the testing of Petroleum		210		
Cost and Repairs of Insignia of the Orders of the "Star of India" and "British India"		189		
Salary of British Delegate to the Egyptian Board of Health from 1st January 1880 to 31st December 1882		300		
Composition in lieu of Stamp Duty on India Bonds and Debentures		263		
Passage Allowance to India of a Gilchrist Scholar		50		
Sundries		87		
Miscellaneous Charges connected with the Supply of Stores to India:				
Marine Insurance, Cost of Stores lost, General Average, &c.	£. 5,240			
Lighterage, Dock Dues, Packing, &c.	4,633			
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight	7,899			
		17,772		
RAILWAYS:			28,299	
Subsidized Companies: Interest advanced:—	£.			
Bengal Central Railway	13,321			
Rohilkund and Kumaon Railway	350			
		13,671		
Frontier Railways: Stores for India		78,302		
			91,973	
IRRIGATION AND NAVIGATION: Stores for India			1,234	
OTHER PUBLIC WORKS:				
Royal Indian Engineering College:	£.			
Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses	20,053			
Refund of Caution Money to Students	220			
		20,273		
Salaries and Expenses while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College		6,605		
Passage to India of Officers on appointment		1,513		
Furlough Pay and Allowances of Military Officers in the Public Works Department		31,065		
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department		21,189		
Pay and Passages on appointment of a Mining Engineer and Captain for the Warora Colliery, Expenses of Officers of the Public Works Department, visiting Works, &c.		408		
Stores for India:	£.	81,053		
Military Works	1,771			
Other Services	1,248			
		3,019		
ARMY: *Effective:*			84,072	
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India:	£.			
For the year 1882–83	500,000			
In settlement of the years 1880-81 and 1881-82	7,000			
		507,000		
Furlough Allowances of Officers of the Indian Service		181,719		
Furlough Allowances of Officers of British Regiments serving in India		88,061		
Advances to Regiments proceeding to India		183		
Pay and Allowances during Voyage of Regiments returning from India		13,909		
	Carried forward - - - £.	790,872	5,170,261	52,264

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	830,330	2,620,909
Receipts—*continued.*		
REVENUE, ORDINARY - - -	830,330	
Carried forward - - - £.	830,330	2,620,909

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£.	£.	£.
Brought forward - - -	790,872	5,170,261	52,264
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ARMY—*Effective*—continued.			
Indian Troop Service - - - - - - - - - - -	324,664		
Passage of Officers and Troops otherwise than in Troop Ships - -	5,180		
Outfit Allowance to Officers on their promotion to Commissioned Rank	1,600		
Advances of Passage Money to Officers joining the Staff Corps as Probationers - - - - - - - - - - -	553		
Purchase of Stallions - - - - - - - - - - -	8,933		
Value of Mules and Horses purchased for the Egyptian Campaign, but taken over by the Bombay Government - - - - - -	9,930		
Cost of Medals - - - - - - - - - - - -	8,052		
Pay and Allowances of Surgeons on appointment, &c. - - -	1,279		
Expenses incurred by Officers acquiring Scientific Knowledge - -	1,159		
Freight from India of unserviceable Military Stores, &c. - - -	573		
Pay and Expenses of Non-commissioned Officers of the Indian Establishment under instruction at Woolwich; Pay, Passage, &c., of Master Tailor for Clothing Factory; Pay and Expenses of Artizans for Gunpowder Works in India; and other Miscellaneous Expenditure - - - - - - - - - - -	1,058		
	1,153,853		
Stores for India:	£.		
Clothing - - - - - - - - -	221,421		
Malt Liquor - - - - - - - - -	101,286		
Medical - - - - - - - - - -	16,311		
Commissariat - - - - - - - - -	15,165		
Ordnance and Miscellaneous - - - - -	174,870		
	529,053		
Non-Effective:			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India:	1,682,906		
£.			
On account of arrears for 1876–77 - - 100,000			
On account of the year 1882–83 - 600,000			
700,000			
Pay of Non-effective Colonels of Royal Artillery - -	31,230		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - -	1,360,535		
The capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - - - -	7,969		
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - - - -	2,896		
Pensions of Non-commissioned Officers and Soldiers -	40,149		
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty - -	11,307		
Gratuities to ditto - - - - - - - - -	1,036		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - -	62,594		
Indian Service Family Pensions, towards which the Officers subscribed - - - - - - - -	3,733		
Payment to the Representatives of Lord Clive on account of their reversionary claim to the capital of the late "Lord Clive's Fund" - - - - - - -	1,232		
	2,222,681		
Expedition to Egypt.		3,905,587	
Canal Dues, Passages, &c. - - - - - - - - -	50,611		
Visit to this Country of Representatives of the Indian Contingent -	2,899		
	53,510		
Stores for Egypt - - - - - - - - - - -	52,786		
		106,296	
			9,182,144
EXPENDITURE, ORDINARY, carried forward - - - £.			9,234,408

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
Brought forward - - -		830,330	2,620,909
Receipts—*continued.*			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:			
East Indian Railway:			
Rent of Premises occupied by the East Indian Railway Company - - - - - - - - -	£. 230		
Irrigation and Navigation:			
Sale of the Lease, &c., of Houses acquired from the East India Irrigation and Canal Company - - -	1,448		
		1,678	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -			832,008
Carried forward - - - £.			3,452,917

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

			£.
		Brought forward - - -	9,234,408
DISBURSEMENTS—*continued.*			
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):			
GUARANTEED RAILWAYS—INTEREST:	£.		
Bombay, Baroda, and Central India Railway Company - - -	394,165		
Eastern Bengal Railway Company - - - - - -	153,297		
Great Indian Peninsula Railway Company - - - - -	1,141,753		
Madras Railway Company - - - - - - - - -	521,492		
Oude and Rohilkund Railway Company - - - - -	301,762		
Scinde, Punjab, and Delhi Railway Company - - - -	553,108		
South Indian Railway Company - - - - - -	203,995		
		3,269,572	
GUARANTEED IRRIGATION WORKS—INTEREST:			
Madras Irrigation and Canal Company - - - - - - - - -		24,903	
EAST INDIAN RAILWAY:		3,294,475	
Interest in lieu of Deferred Annuity:			
Interest at 4 per cent. per annum on 6,550,000 *l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - - - - - - -	262,000		
Annuity, terminating in 1953:	£.		
Annuity, at the rate of 5 *l.* 12 *s.* 6 *d.* for 100 *l.* Stock of the Company - - - - - - - - -	922,767		
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State - - - - - - - - - -	1,075		
		923,842	
Sinking Fund, created pursuant to Acts 42 *&* 43 *Vict. c.* 206, *sect.* 51, *and* 44 *&* 45 *Vict. c.* 53, *sect.* 2 (*a*):			
Investment in £. 27,815 India 4 per Cent. Stock, of the difference between the amount retained by the Secretary of State in respect of the Annuity redeemed by him and the interest on the Stock created for the redemption thereof - - - - - - - -	28,836		
Investment in £. 1,986 India 4 per Cent. Stock, of interest on the amount of that Stock purchased for the Sinking Fund and cancelled - - - - -	2,057		
£. 29,801 of Stock purchased with - - - -		30,893	
		1,216,735	
Interest on Debt:			
Interest on India 4 per Cent. Stock, issued in redemption of portion of the East Indian Railway Annuity	202,580		
Interest on India 3½ per Cent. Stock, issued in redemption of portion of the East Indian Railway Annuity	25,609		
Interest on East Indian Railway Debentures and Debenture Stock - - - - - - - -	119,903		
		348,092	
		1,564,827	
IRRIGATION AND NAVIGATION—WORKING AND MAINTENANCE:			
Ground Rent, Insurance, and Taxes, &c., in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - - - - -		206	
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS - - -			4,859,508
TOTAL EXPENDITURE, carried forward - - - £.			14,093,916

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	3,452,917
Receipts—*continued.*			
DEBT:			
Permanent Debt Incurred:	£.	£.	
India 4 per Cent. Debentures issued - - - - - - -	2,000,000		
India 3½ per Cent. Stock, created under "East Indian Railway (Redemption of Annuities) Act, 1881" - - - - - - -	480,333		
		2,480,333	
Temporary Debt Incurred:			
Temporary Loans on Security of East India Bonds - - - - - -		4,250,000	
Receipts on account of Service Funds bearing Interest:			
India Office Provident Fund - - - - - - - - - - - - -		4,099	
			6,734,432
Carried forward - - - £.			10,187,349

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

			£.
		Brought forward - - -	14,093,916
DISBURSEMENTS—*continued.*			
DEBT:			
PERMANENT DEBT DISCHARGED:	£.	£.	
East India Bonds - - - - - - - - - -	59,600		
India 5 per Cent. Stock - - - - - - - - -	7,585		
India 4 per Cent. Stock (*see* "East Indian Railway—*Sinking Fund*," on page 39) - - - - - - - - - - -	—		
East Indian Railway Debentures - - - - - - - -	1,939,600		
		2,006,785	
TEMPORARY DEBT DISCHARGED:			
Temporary Loans on security of East India Bonds - - - - - -		4,250,000	
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:			
India Office Provident Fund - - - - - - - - - - -		546	
			6,257,331
CAPITAL EXPENDITURE:			
PRODUCTIVE PUBLIC WORKS:			
State Railways:	£.		
Stores for India - - - - - - - - - -	361,101		
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Foremen on appointment, &c. - - - - -	12,510		
		373,611	
Purchase of the Madras Irrigation and Canal Company's Undertaking:			
In Redemption of Capital Stock - - - - - -	1,050,979		
In Redemption of Mortgage Debentures and Interest thereon -	338,433		
Compensation to Directors, Officers, and Clerks, and Miscellaneous Expenses - - - - - - - - - - -	14,665		
	1,404,077		
Add—Unrecovered portion of Loan to the Company of 600,000 *l.* (*See* "Deposits and Advances" *per contra*)	358,428		
		1,762,505	
		2,136,116	
EAST INDIAN RAILWAY:			
Discharge of portion of the East Indian Railway Annuity, under "East Indian Railway (Redemption of Annuities) Act, 1881," by the issue of India 3½ per Cent. Stock (*see* Receipt under "Debt") - - - - - - - -		480,333	
			2,616,449
		Carried forward - - - £.	22,967,696

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	10,187,349
Receipts—*continued.*			
DEPOSITS AND ADVANCES:			
Capital Receipts of Guaranteed and Subsidized Railway, &c., Companies:			
On account of Capital under their respective Deeds of Contract:			
Guaranteed:	£.	£.	£.
Bombay, Baroda, and Central India Railway - -	100,062		
Madras Railway - - - - - - - -	143,733		
Oude and Rohilkund Railway - - - -	500,064		
		743,859	
Subsidized:			
Bengal Central Railway - - - - - -	250,000		
Rohilkund and Kumaon Railway - - - -	80,000		
		330,000	
		1,073,859	
On account of Transfer Fees and Miscellaneous Refunds:			
Guaranteed:			
Bombay, Baroda, and Central India Railway - -	579		
Eastern Bengal Railway - - - - - -	99		
Great Indian Peninsula Railway - - - -	1,253		
Madras Railway - - - - - - - -	260		
Oude and Rohilkund Railway - - - - -	82		
Scinde, Punjab, and Delhi Railway - - - -	25,431		
South Indian Railway - - - - - -	674		
		28,378	
		1,102,237	
Portion of the Loan of 600,000 *l.* made to the Madras Irrigation and Canal Company, remaining unrecovered at the time of the purchase of that Undertaking, charged in this Account under Capital Expenditure on Productive Public Works - - - - - - -		358,428	
			1,460,665
Capital Received from the Southern Mahratta Railway Company:			
On account of Share Capital - - - - - - - - -		1,724,525	
On account of Transfer Fees, &c. - - - - - - - -		101	
			1,724,626
Repayment of Advances:			
In repayment of Disbursements in England for purchase, &c., of Malt Liquor on behalf of the Imperial Government - - - - -		6,610	
In repayment of portion of the Furlough Allowances of an Officer of the Zanzibar Agency and Consulate - - - - - - -		316	
			6,926
Miscellaneous Deposits:			
Commission for the Reduction of Debt: Sum remitted to this country by means of Bills on India and Telegraphic Transfers, to be applied to the reduction of Home Debt - - - - - - - -		1,001,393	
From Her Majesty's Treasury: Instalment for the year 1882–83 of the Grant-in-Aid of 3,000,000 *l.* on account of the Afghan War, treated as Revenue Receipts in the years 1880–81 and 1881–82 -		500,000	
Portion of Legacy bequeathed by Miss Mary Ann Bruce towards the Foundation and Endowment of an Orphanage for Eurasian children in or near Calcutta - - - - - - - - - -		853	
			1,502,246
			4,694,463
		Carried forward - - - £.	14,881,812

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

			£.
		Brought forward - - -	22,967,696
DISBURSEMENTS—*continued.*			
DEPOSITS AND ADVANCES:			
PAYMENTS TO GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES OUT OF CAPITAL FUNDS:			
For discharge of Debentures:	£.	£.	
Guaranteed:			
Madras Railway - - - - - - - - - - - -	143,600		
On account of Stores, Establishment Charges, &c.:			
Guaranteed:			
Bombay, Baroda, and Central India Railway - - - - -	205,980		
Eastern Bengal Railway - - - - - - - - -	57,451		
Great Indian Peninsula Railway - - - - - - - -	379,736		
Madras Railway - - - - - - - - - - -	68,338		
Oude and Rohilkund Railway - - - - - - - -	173,555		
Scinde, Punjab, and Delhi Railway - - - - - -	137,249		
South Indian Railway - - - - - - - - - -	51,372		
	1,217,281		
Subsidized:	£.		
Bengal Central Railway - - - - - - -	149,604		
Rohilkund and Kumaon Railway - - - - -	40,000		
	189,604		
		1,406,885	
CAPITAL EXPENDED ON THE SOUTHERN MAHRATTA RAILWAY:			
On account of Stores, Establishment Charges, &c. - - - - - - - -		130,973	
ADVANCES REPAYABLE:			
For purchase, &c., of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - - - - -	5,336		
Furlough Allowances of an Officer of the Zanzibar Agency and Consulate (portion recoverable from the Imperial Government) - - - -	375		
Expedition to Egypt: Portion of Expenses paid in England recoverable from the Imperial Government - - - - - - - -	4,938		
		10,649	
MISCELLANEOUS DEPOSITS:			
Investment of Receipt (*per contra*) in respect of the Legacy bequeathed by Miss Mary Ann Bruce - - - - - - - - -	853		
Repayment of Amounts received into the Home Treasury on account of the effects of deceased persons who died on the voyage from India -	602		
		1,455	
			1,549,962
		Carried forward - - - £.	24,517,658

No. 4.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -		14,881,812
Receipts—*continued.*		
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:	£.	
Repayments by Her Majesty's Treasury and other Public Departments in respect of:		
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong	192,500	
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station - - - - - - - -	72,811	
Pensions paid in India to Out-pensioners of Chelsea Hospital - - - - -	20,959	
Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - - - - - - -	3,275	
One Moiety of the Zanzibar Consulate Expenses and the Muscat Subsidy - -	6,607	
Expenses attending the Expedition to Perak - - - - - - - -	6,439	
Cost of conveyance of Troops from India to Natal, and other Disbursements in India in connection with the Zulu War - - - - - - - - -	13,199	
Miscellaneous advances made in India - - - - - - - - - -	15,176	
	330,966	
Estates remitted from India by Administrators General by means of Bills on London -	32,516	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - -	1,774	
Miscellaneous Receipts - - - - - - - - - - - - - -	6,818	
Bills of Exchange and Telegraphic Transfers on India (exclusive of 1,001,393 *l.* received on account of the Commission for the Reduction of Debt, shown under "Miscellaneous Deposits") - - - - - - - - - - - - -	14,119,128	
		14,491,202
	£.	29,373,014

India Office, 10 May 1883.

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued*.

		£.
Brought forward - - -		24,517,658
DISBURSEMENTS—*continued*.		
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:	£.	
Payments to Her Majesty's Treasury and other Public Departments on account of:		
Postage collected in India - - - - - - - - - - - -	30,308	
Sums received in India for Money Orders - - - - - - - -	108,254	
Little Basses Light Vessel Dues - - - - - - - - -	10,355	
Balances of Shipping Masters' accounts - - - - - - - -	2,940	
Miscellaneous - - - - - - - - - - - - - -	4,309	
	156,166	
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	164,694	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - - - - - - - - - -	25,634	
Family and Miscellaneous Remittances - - - - - - - - -	285,310	
Family Allotments of Mechanics, &c. - - - - - - - - -	5,018	
Remittances by Administrators General - - - - - - - - -	87,538	
East Indian Railway Company: Advances for purchase of Stores, &c. - - -	455,675	
Stores chargeable to Provincial and Local Funds, and to Native States - - - -	224,563	
Pay and Pensions chargeable to Native States, Local Funds, &c. - - - -	17,386	
Miscellaneous Payments to be brought to charge or recovered in India - - - -	8,978	
		1,430,962
TOTAL DISBURSEMENTS - - - £.		25,948,620
BALANCE on the 31st March 1883 (including 1,001,393 *l.* on account of the Commission for the Reduction of Debt, and Sums in the hands of Sub-Accountants) - - - - -		3,424,394
£.		29,373,014

Thos. W. Keith, Accountant General.

No. 5. - - - - - - - - -

AN ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual Charge created in the Year ended the 31st March 1883; the Debt and Charge reduced in that Year; and the 31st March 1883.

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
TOTAL DEBT ON 31ST MARCH 1882.						
Exclusive of that incurred in respect of the East Indian Railway.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
India Debentures	6,996,500 - -	- - -	4	279,860 - -	- - -	279,860 - -
India 4 per Cent. Stock £. 53,493,711 14 2						
Less: Amount outstanding in respect of East Indian Railway, shown below 5,071,678 1 9	48,422,033 12 5	- - -	4	1,936,881 6 10	16,463 9 10	1,953,344 16 8
India 3½ per Cent. Stock 4,086,300 - -						
Less: Amount in respect of East Indian Railway, shown below 586,300 - -	3,500,000 - -	- - -	3½	122,500 - -	1,190 - -	123,690 - -
	58,918,533 12 5					
Not bearing Interest:						
East India Bonds	83,117 - -					
India 5 per Cent. Stock	31,218 1 4					
		59,032,868 13 9	-	2,339,241 6 10	17,653 9 10	2,356,894 16 8
In respect of East Indian Railway.						
Bearing Interest:						
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 - -	- - -	262,000 - -
Annuity	- - -	- - -	-	924,850 7 7	- - -	924,850 7 7
India 4 per Cent. Stock	5,071,678 1 9	- - -	4	202,867 2 5	1,724 7 5	204,591 9 10
India 3½ per Cent Stock	586,300 - -	- - -	3½	20,520 10 -	199 6 10	20,719 16 10
East Indian Railway Debenture Stock	1,500,000 - -	- - -	4½	67,500 - -	- - -	67,500 - -
East Indian Railway Debentures	1,950,000 - -	- - -	4	78,000 - -	- - -	78,000 - -
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	- - -	- - -	-	- - -	1,058 19 2	1,058 19 2
Not bearing Interest:	9,107,978 1 9					
East Indian Railway Debentures	1,100 - -					
		9,109,078 1 9	-	1,555,738 - -	2,982 13 5	1,558,720 13 5
TOTAL DEBT, Annual Charge thereof, and East Indian Railway Annuity, on 31st March 1882 £.	- - -	68,141,946 15 6	-	3,894,979 6 10	20,636 3 3	3,915,615 10 1
DEBT CREATED IN THE YEAR.						
Bearing Interest:						
East India Bonds (issued temporarily, and paid off within the Year)	4,250,000 - -	- - -	2½, 3½, and 4½	*54,616 8 9	- - -	54,616 8 9
India Debentures	2,000,000 - -	- - -	4	80,000 - -	- - -	80,000 - -
		6,250,000 - -				
In respect of East Indian Railway.						
Bearing Interest:						
India 3½ per Cent. Stock (issued in exchange for 19.213 *l.* 6 *s.* 6 *d.* East Indian Railway Annuity)	480,333 2 6	- - -	3½	16,811 13 2	163 6 3	16,974 19 5
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State, increased	- - -	- - -	-	- - -	80 1 1	80 1 1
Not bearing Interest:						
East Indian Railway Debentures (transferred from "Bearing Interest")	10,400 - -	490,733 2 6				
		6,740,733 2 6	-	151,428 1 11	243 7 4	151,671 9 3
£.		74,882,679 18 -	-	4,046,407 8 9	20,879 10 7	4,067,286 19 4

* This is the *actual* amount of Interest paid during the year on account of Temporary Loans for short periods.

No. 5.

thereof, and the EAST INDIAN RAILWAY ANNUITY, on the 31st March 1882; the Debt and Charge Total Amount of the Debt, the Annual Charge thereof, and the East Indian Railway Annuity, on the

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
DEBT REDUCED IN THE YEAR.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
East India Bonds (issued temporarily) paid off	4,250,000 – –	– – –	2½, 3½, and 4½.	*54,616 8 9	– – –	54,616 8 9
Not bearing Interest:						
India 5 per Cent. Stock, paid off	7,584 15 3					
East India Bonds, paid off	59,600 – –					
		4,317,184 15 3				
In respect of East Indian Railway.						
Bearing Interest:						
India 4 per Cent. Stock, purchased with the Sinking Fund pursuant to Act 42 & 43 Vict. c. 206, s. 51	29,800 17 8	– – –	4	1,192 – 8	10 2 8	1,202 3 4
Annuity, redeemed by the issue of 480,333 *l.* 2 *s.* 6 *d.* India 3½ per Cent. Stock under Act 44 & 45 Vict. c. 53	– – –	– – –	–	19,213 6 6	– – –	19,213 6 6
East Indian Railway Debentures paid off £. s. d. 1,939,600 – –						
Ditto, transferred to "Not bearing Interest" 10,400 – –	1,950,000 – –	– – –	4	78,000 – –	– – –	78,000 – –
TOTAL DEBT ON 31ST MARCH 1883.		1,979,800 17 8				
Exclusive of that incurred in respect of the East Indian Railway.	£.	6,296,985 12 11	–	153,021 15 11	10 2 8	153,031 18 7
Bearing Interest:						
India Debentures	8,996,500 – –	– – –	4	359,860 – –	– – –	359,860 – –
India 4 per Cent. Stock £. s. d. 53,463,910 16 6						
Less: Amount outstanding in respect of East Indian Railway, shown below 5,041,877 4 1	48,422,033 12 5	– – –	4	1,936,881 6 10	16,463 9 10	1,953,344 16 8
India 3½ per Cent. Stock 4,566,633 2 6						
Less: Amount in respect of East Indian Railway, shown below 1,066,633 2 6	3,500,000 – –	– – –	3½	122,500 – –	1,190 – –	123,690 – –
	60,918,533 12 5					
Not bearing Interest:						
East India Bonds	23,517 – –					
India 5 per Cent. Stock	23,633 6 1					
		60,965,683 18 6	–	2,419,241 6 10	17,653 9 10	2,436,894 16 8
In respect of East Indian Railway.						
Bearing Interest:						
Interest in lieu of Deferred Annuity	– – –	– – –	–	262,000 – –	– – –	262,000 – –
Annuity	– – –	– – –	–	905,637 1 1	– – –	905,637 1 1
India 4 per Cent. Stock	5,041,877 4 1	– – –	4	201,675 1 9	1,714 4 9	203,389 6 6
India 3½ per Cent. Stock	1,066,633 2 6	– – –	3½	37,332 3 2	362 13 1	37,694 16 3
East Indian Railway Debenture Stock	1,500,000 – –	– – –	4½	67,500 – –	– – –	67,500 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	1,139 – 3	1,139 – 3
	7,608,510 6 7					
Not bearing Interest:						
East Indian Railway Debentures	11,500 – –					
		7,620,010 6 7	–	1,474,144 6 –	3,215 18 1	1,477,360 4 1
TOTAL DEBT, Annual Charge thereof, and East Indian Railway Annuity, on 31st March 1883	£.	68,585,694 5 1	–	3,893,385 12 10	20,869 7 11	3,914,255 – 9
	£.	74,882,679 18 –	–	4,046,407 8 9	20,879 10 7	4,067,286 19 4

Thos. W. Keith,
Accountant General.

No. 6.

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on 31st March 1883.

DEBTS.	£.	£.
Amount of Indian Debt raised in England, outstanding on the 31st March 1883, as shown in the preceding Account, No. 5		68,585,694
Interest on Indian Debt remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland		13,243
East India Stock, Capital Stock of the East India Company, Redemption Money unclaimed		8,389
Ditto ditto ditto Dividends unclaimed		21,973
Estimated Amount due to the Imperial Government—On account of Non-effective Charges for Troops serving in India		2,000,000
Estimated Amount owing for Stores purchased for India		50,000
Balance of the India Office Provident Fund		23,469
Indian Guaranteed and Subsidized Railway Companies:		
Amount remaining in the Home Treasury to the credit of the following Guaranteed Companies, after deducting Sums drawn in India (partly estimated) in excess of Capital paid into the Indian Treasuries:		
Great Indian Peninsula Railway Company	£. 41,340	
Madras Railway Company	211,321	
Oude and Rohilkund Railway Company	370,516	
Scinde, Punjab, and Delhi Railway Company	2,867	
	626,044	
Deduct—Amount due by the undermentioned Guaranteed Companies on account of Payments (partly estimated) in excess of Receipts in England and in India:		
Bombay, Baroda, and Central India Railway Company	£. 34,140	
Eastern Bengal Railway Company	42,165	
South Indian Railway Company	34,130	
	110,435	
TOTAL Guaranteed Railway Companies £.	515,609	
Balance in the Home Treasury to the credit of the following Subsidized Companies:		
Bengal Central Railway Company	£. 47,915	
Rohilkund and Kumaon Railway Company	40,000	
TOTAL Subsidized Railway Companies £.	87,915	
		603,524
	£.	71,306,292

No. 6.—An Account of the Debts and Credits in *England* of the Government of *India*, &c.—*continued*.

CREDITS.	£.	£.
Cash		3,424,394
Military and other Public Stores remaining unshipped		150,000
Computed Value of Buildings, Land, and other Property, viz.:		
India Office: Site, Building, Furniture, and Fittings	540,000	
Library	70,000	
Store Depôt, Belvedere-road, Lambeth	68,600	
Royal Indian Engineering College, Cooper's Hill	100,000	
Royal India Lunatic Asylum, Ealing	38,000	
Value of Leasehold Interest in Nos. 29 and 30, Nicholas-lane, Lombard-street, occupied by the East Indian Railway Company	4,500	
		821,100
Amount advanced in England and in India to 31st December 1882, on account of Guaranteed Interest on the subscribed Capital of the undermentioned Railway Companies, less the aggregate of the Net Revenue Balances for the several half-years to 30th June 1882:		
Eastern Bengal Railway Company	252,509	
Oude and Rohilkund Railway Company	1,768,629	
		2,021,138
(Simple interest is chargeable on the above-mentioned advances, at rates ranging from 3½ per cent. to 5 per cent.)	£.	6,416,632

Brought down, Amount of Debts	£. 71,306,292
Ditto - ditto Credits	6,416,632
Debts in excess of Credits	£. 64,889,660

Thos. W. Keith, Accountant General.

No. 7.

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES on the 31st March 1883, and a STATEMENT of the SUMS paid during the Years ended on the 31st March 1882, and 31st March 1883, respectively.

	Salaries and Allowances on the 31st March 1883.						Account.			Revised Estimate.
	Permanent Establishment.		Non-permanent Establishment.		TOTAL.		Payments during 1881–82.			Payments during 1882–83.
	No.	£.	*No.*	£.	*No.*	£.	£.	*s.*	*d.*	£.
Secretary of State; two Under Secretaries of State; and fifteen Members of Council	18	26,500	–	–	18	26,500	26,426	12	7	27,097
Correspondence Departments: consisting of fifty-five Officers and Clerks	55	34,505	–	–	55	34,505	35,028	4	3	35,113
Accountant General's Department: consisting of forty-seven Officers and Clerks	47	14,117	–	–	47	14,117	13,095	5	10	13,767
Funds Department: consisting of four Officers and Clerks, one of whom is also Agent to the Administrators General in India	4	2,190	–	–	4	2,190	2,632	4	5	2,297
Registry and Despatch Department: consisting of thirty-one Officers and Clerks	31	7,635	–	–	31	7,635	7,748	13	–	7,246
Miscellaneous Officers, &c.: consisting of Assistant to the Under Secretaries of State and Clerk of the Council; Deputy Government Director of Indian Railway Companies; Librarian; Assistant to ditto; two Members of the Medical Board for the examination of Officers of the Indian Services; Legal Adviser to the Secretary of State; Political Aide-de-Camp to the Secretary of State; Surveyor and Clerk of the Works; two Keepers of Records; Press Writer and Assistant to ditto	13	6,290	–	–	13	6,290	5,467	11	3	6,347
Miscellaneous Officers and Clerks not on the Permanent Establishment: consisting of Private Secretary to the Secretary of State; Consulting Officer for the Indian Troop Service; Ordnance Consulting Officer for India; Assistant Military Secretary for Indian Affairs at the Horse Guards; Clerk to ditto; Registrar of the Orders of the Star of India and of the Indian Empire; Principal Clerk to the Legal Adviser; Clerk to the Commissioners of Income Tax; and Officer temporarily employed in connection with the Revenue, Statistics, and Commerce Department	–	–	9	4,726	9	4,726	4,525	17	2	5,001
Clerks temporarily employed at the India Office	–	–	28	3,668	28	3,668	3,235	16	2	3,570
Office-keepers and Messengers	58	6,352	9	171	67	6,523	6,663	15	–	6,436
Housekeeper, Housemaids, and Charwomen	32	1,324	–	–	32	1,324	1,336	19	1	1,316
Artizans and Labourers employed at the India Office	–	–	22	1,737	22	1,737	1,565	8	4	1,709
	258	98,913	68	10,302	326	109,215				
OFFICERS, &c., CONNECTED WITH THE SUPPLY OF STORES:										
Salaries included in the Home Accounts under the item "Salaries of the Secretary of State, &c.:"										
Store Department: consisting of fifty-three Officers and Clerks, eight Supervisors of the First and Second Grades, and twenty-five Examiners and Assistant Examiners of Stores	86	25,319	–	–	86	25,319	23,758	4	–	24,827
Miscellaneous Officers at the Store Depôt not on the Permanent Establishment: consisting of Surveyor of Shipping; Medical Attendant on Labourers; Cooper for the examination of Casks of Beer supplied to India; two Assistants to ditto; and Medical Examiner of Drugs	–	–	6	1,290	6	1,290	2,109	7	9	1,289
Clerks temporarily employed in the Store Department	–	–	7	869	7	869	257	10	7	612
							133,851	9	5	136,627
Wages included in the Home Accounts under the item "Store Department, Wages, &c.:"										
Artizans and Labourers employed in the Store Department	–	–	87	6,780	87	6,780	7,131	9	–	6,925
Labourers temporarily employed in the Store Department	–	–	78	4,100	78	4,100	2,191	–	2	3,087
	86	25,319	178	13,039	264	38,358				
TOTAL	344	124,232	246	23,341	590	147,573	143,173	18	7	146,639

Thos. W. Keith, Accountant General.

No. 8.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *England*, between 1st April 1882 and 31st March 1883.

	AMOUNT PER ANNUM. £. s. d.
SALARIES.	
Mr. John Davies, Superintendent of the India Store Depôt, a personal allowance	100 – –
Mrs. Mary Cordery, Housekeeper, a personal allowance	20 – –
ESTABLISHMENTS.	
Correspondence Department:	
Technical Assistant to Special Assistant	120 – –
Registry and Despatch Department:	
Personal Allowance called Duty Pay, one created	50 – –
Ditto — Two of 25 *l.* each, increased, one to 40 *l.* the other to 50 *l.* per annum.	
One 2nd Class Clerk—Salary, 1st year, 80 *l.*; 2nd year, 90 *l.*; 3rd, 4th, and 5th years, 100 *l.*; 6th year, 125 *l.*; and thenceforward rising by 25 *l.* triennially to 250 *l.* per annum (instead of one Copying Clerk abolished, salary, 100 *l.*, rising by 15 *l.* to 350 *l.* per annum).	
Store Department, India Office Branch:	
One 2nd Class Clerk—Salary, 1st year, 80 *l.*; 2nd year, 90 *l.*; 3rd, 4th, and 5th years, 100 *l.*; 6th year, 125 *l.*; and thenceforward rising by 25 *l.* triennially to 250 *l.* per annum.	
Store Department, Branch at India Store Depôt:	
One Examiner—Salary, 150 *l.*, rising, on report of Director General, to 300 *l.* per annum.	
Two Assistant Examiners — Salary, 120 *l.*, rising, on report of Director General, to 150 *l.* per annum.	
Principal Foreman—Salary, 120 *l.*, rising, on report of Director General, to 200 *l.* per annum.	
Engineer—Salary, 120 *l.*, rising, on report of Director General, to 200 *l.* per annum.	
Shipping Foreman—Salary, 120 *l.*, rising, on report of Director General, to 150 *l.* per annum. (Instead of 130 *l.*, rising by 5 *l.* annually to 175 *l.*)	

No. 8.—An Account of New or Increased Salaries, &c., in *England*—continued.

	AMOUNT PER ANNUM. £. s. d.
Establishments—*continued.*	
Miscellaneous Appointments and Departments:	
Deputy Government Director of Indian Railway Companies—Salary increased from 500 *l.* to 700 *l.* per annum.	
Surveyor and Clerk of the Works—Salary increased from 500 *l.* to 650 *l.* per annum.	
Two Housemaids—Salary 40 *l.* per annum each. (In lieu of two Charwomen, Salary 14 *s.* per week each.)	
Pensions.	
Home Service.	
Mr. Alfred Bushell, late 1st Class Foreman, India Store Depôt, pension granted on retirement	65 – –
Mr. John Healey, late 1st Class Labourer, India Store Depôt, pension granted on retirement	14 6 –
Mrs. Maria Harrison, late Housemaid, India Office, pension granted on retirement	18 4 –
Miscellaneous.	
Captain Charles A. Coles, late Bengal Army, allowance in lieu of retired pay	100 – –
Mrs. Emma Jane Coles, widow of Captain Charles A. Coles, Bengal Army, who died on the 12th February 1882	50 – –
Mrs. Auguste Franz, mother of the late Mr. Louis Schwendler, Superintendent, Telegraph Department	50 – –
Mrs. Sophia Ives, widow of Conductor G. Ives, Bombay Establishment	20 – –
Mrs. Jane Lynch, widow of Honorary Lieutenant James Lynch, Bengal Army	30 – –
Mrs. Mary Ann Corfield, widow of General W. R. Corfield, Bengal Army, in consideration of the circumstances in which she is left, and the long and excellent services of her husband	50 – –
Mrs. Sarah Rance, wife of Mr. William Rance, late Supervisor, 1st Grade, India Store Depôt	100 – –
Dr. George Quin, in recognition of services rendered at siege of Moultan, 1848-49; also a Donation of 100 *l.*	73 – –

Thos. W. Keith, Accountant General.

No. 9.

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between 1st April 1882 and 31st March 1883, under Acts 21 & 22 Vict. c. 106, s. 18; 22 Vict. c. 26; and 23 & 24 Vict. c. 89.

NAME.	OFFICE.	Period of Service.	Age.	Salary.	Annual Pension.
		Years.	*Years.*	£. s. d.	£. s. d.
Mr. Edmund P. A. Thompson -	Assistant, Correspondence Department -	42	59	1,100 – –	733 6 8
Mr. Charles A. J. Mason -	- - - ditto - - - - - -	34	50	1,000 – –	666 13 4
Mr. John Gordon Deedes -	Senior Clerk, Accountant General's Department.	22	40	560 – –	*205 6 8

*Of which 5 *l.* 10 *s.* per annum is payable out of Imperial Revenues in respect of three years' service in the Department of the Accountant General of the Navy.

Thos. W. Keith, Accountant General.

No. 10.

COMPENSATIONS granted to the Families of DECEASED OFFICERS of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1882 and 31st March 1883, under Act 3 & 4 Will. 4, c. 85.

NAME.	DATE OF GRANT.	Annual Pension.	——
		£. s. d.	
Mrs. Maria Clark - - - -	10 May 1882 - - - - -	64 – –	During Widowhood.

Thos. W. Keith, Accountant General.

No. 11.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1882.

	In India. Charges.	In India. Credits.	In England. Credits.	£. s. d.	£. s. d.
Total Capital Expenditure to 31st March 1881 - - - - - - - - - - - -				– –	1,154,443 4 10
Total Capital Expenditure from 1st April 1881 to 31st March 1882:					
Persian Gulf Section:	*Rs.* a. p.	*Rs.* a. p.	£. s. d.		
Expenditure of Public Works Department -	3,684 – –	—			
Balances of Suspense Heads:					
Advances - - - - - - - -	– –	21,497 4 2	– –		
Sales - - - - - - - - -	1,713 8 3	—			
Refund of Light dues charged for "Patrick Stewart" on her passage out to India -	– –	– –	15 10 11	15 10 11	
Balance credited to Capital Account - -	16,099 11 11	– –	– –	1,609 19 6	
Persian Section:	21,497 4 2	21,497 4 2			1,625 10 5
Balances of Suspense Heads:					1,152,817 14 5
Advances - - - - - - - -	2,103 6 3	—			
Sales - - - - - - - - -	– 12 10	—			
Balance debited Capital Account - - -	– –	2,104 3 1			
	2,104 3 1	2,104 3 1	– –	210 8·5	
Deduct—					210 8 5
Miscellaneous Receipts in England:					1,153,028 2 10
Persian Section:					
Eleventh instalment of Persian Debt, recovered from the Indo-European Telegraph Company - -					1,986 1 4
TOTAL Capital Expenditure to 31st March 1882 - - - £.					1,151,042 1 6

No. 11.—Indo-European Government Telegraph Department—*continued.*

Dr. REVENUE ACCOUNT for the Year ended 31st March 1882.

To Traffic Earnings, 1st April 1881 to 31st March 1882:

	Persian Gulf Section.	Persian Section.	Total.	£. s. d.
	£. s. d.	£. s. d.	£. s. d.	
Traffic Earnings on all Messages, including Profit on Mean Rates *viâ* Turkey	66,941 17 9	8,069 3 6	75,011 1 3	
Credited to Common Purse	59,391 19 10	7,715 13 4	67,107 13 2	
Independent Revenue	438 7 9	144 19 2	583 6 11	
Differences in Exchange*	7,111 10 2	208 11 –	7,320 1 2	
	7,549 17 11	353 10 2	7,903 8 1	
To Traffic Receipts from Common Purse:				
Share of Department in Eastern Company's Receipts	42,981 10 2	5,585 3 4	48,566 13 6	
Share of Department in Indo-European Company's Receipts	13,202 12 11	1,715 12 –	14,918 4 11	
Share of Department in own Receipts	10,011 13 3	1,300 19 –	11,312 12 3	
	66,195 16 4	8,601 14 4	74,797 10 8	
Less, Credited to Companies for interruptions, *viâ* Turkey	238 13 8	31 – 4	269 14 –	
Net Total from Common Purse	65,957 2 8	8,570 14 –	74,527 16 8	
Total Traffic Receipts £.	73,507 – 7	8,924 4 2	82,431 4 9	82,431 4 9

To Miscellaneous Receipts:

	In India.	In England.	Total.	
	£. s. d.	£. s. d.	£. s. d.	
Persian Gulf Section	848 15 10	† 959 9 4	1,808 5 2	
Persian Section	356 8 6	- - -	356 8 6	
Total £.	1,205 4 4	959 9 4	2,164 13 8	2,164 13 8
			£.	84,595 18 5

* Due (1) to the collection in India of 8 annas for 1 franc, the conventional tariff unit, and (2) to the conversion of Indian currency into sterling at the rate of *Rs.* 10 = £. 1.

† Repayment by Turkey for stores debited in Revenue Account in 1880–81.

No. 11.—Indo-European Government Telegraph Department—*continued.*

REVENUE ACCOUNT for the Year ended 31st March 1882. *Cr.*

By Expenditure, from 1st April 1881 to 31st March 1882 :

	In India. In other Departments.	In India. In Telegraph Department.	In England.	Total.	£. s. d.
Persian Gulf Section:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Line Maintenance:					
Repairs	- - -	10,180 6 -	- - -	10,180 6 -	
Establishment	- - -	9,915 12 -	2,151 18 -	12,067 10 -	
Cable Steamer "Patrick Stewart"	- - -	16,232 - -	- - -	16,232 - -	
Tools and Plant	- - -	1,040 9 -	- - -	1,040 9 -	
Total Line Maintenance £.	- - -	37,368 7 -	2,151 18 -	39,520 5 -	
Signalling:					
Repairs to Buildings	311 8 -	- - -	- - -	311 8 -	
Establishment	- - -	18,952 4 -	2,494 16 9	21,447 - 9	
Tools and Plant	- - -	2,214 13 -	- - -	2,214 13 -	
Royalty for use of Brown and Allan relays	- - -	- - -	100 - -	100 - -	
Total Signalling £.	311 8 -	21,166 17 -	2,594 16 9	24,073 1 9	
Stores	- - -	32,457 18 -	4,380 1 1	36,837 19 1	
£.	311 8 -	90,993 2 -	9,126 15 10	100,431 5 10	
Deduct:					
Value of Stores issued from Stock	- - -	41,263 6 -	- - -	41,263 6 -	
Total Persian Gulf Section £. (As per Finance and Revenue Accounts)	311 8 - page 55.	49,729 16 - page 53.	9,126 15 10	59,167 19 10	
Persian Section:					
Line Maintenance:					
Repairs	- - -	441 2 -	- - -	441 2 -	
Establishment	- - -	6,933 8 -	802 16 -	7,736 4 -	
Tools and Plant	- - -	577 4 -	- - -	577 4 -	
Profit and Loss	- - -	19 5 -	- - -	19 5 -	
Total Line Maintenance £.	- - -	7,970 19 -	802 16 -	8,773 15 -	
Signalling:					
Establishment	- - -	10,604 - -	802 15 11	11,406 15 11	
Tools and Plant	- - -	577 4 -	- - -	577 4 -	
Profit and Loss	- - -	19 5 -	- - -	19 5 -	
Total Signalling £.	- - -	11,200 9 -	802 15 11	12,003 4 11	
Stores	- - -	229 4 -	734 6 2	963 10 2	
£.	- - -	19,400 12 -	2,339 18 1	21,740 10 1	
Deduct:					
Value of Stores issued from Stock	- - -	734 10 -	- - -	734 10 -	
Total Persian Section £. (As per Finance and Revenue Accounts)	- - -	18,666 2 - page 55.	2,339 18 1	21,006 - 1	
Total Indo-European Telegraph £.	311 8 -	68,395 18 -	11,466 13 11	80,173 19 11	80,173 19 11

By Profit and Loss:	£. s. d.	
Loss by exchange on settlement of Ottoman balance, 1880-81	7 13 5	
Difference between the equivalent of the sum in Francs, due to the Persian Government for 1880-81, as estimated in the accounts of that year, and the sum subsequently paid in Persia at market value	227 17 4	
	235 10 9	
Less Balance of unsettled Traffic for 1878-79, written off	- 1 3	
		235 9 6
Balance, being Excess of Receipts over Expenditure		4,186 9 -
£.		84,595 18 5

Expenditure in England.	£. s. d.
As above	11,466 13 11
Payments on account of Common Purse	8,662 19 -
	20,129 12 11
Capital Account, page 53	— *15 10 11*
Amount in Home Accounts, page 3 £.	20,114 2 -

No. 11.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of RECEIPTS and OUTSTANDINGS on account of TRAFFIC EARNINGS, for the Year ended 31st March 1882.

	Rs. a. p.	Rs. a. p.	Rs. a. p.	£. s. d.
Received in England:				
From Indo-European Telegraph Company - - - - - -	- - -	- - -	- - -	17,863 12 10
Accounted for in India:				
Persian Gulf Section:				
In Year ended 31st March 1882 -	- - -	3,83,491 4 -		
Deduct, On account of previous year -	- - -	46,129 12 -		
		3,37,361 8 -		
Add, Adjusted since - - - -	19,722 11 -			
Amount due to India deducted from April account and adjusted March 1881, *frs.* 645·70 - =	322 13 -			
		20,045 8 -		
Deduct, Amount due to India deducted from April account and adjusted March 1882, *frs.* 7,246·80 - =	- - -	3,57,407 - -		
		3,623 6 -		
			3,53,783 10 -	35,378 7 3
Persian Section:				
In Year ended 31st March 1882 -	- - -	12,697 5 8		
Deduct, On account of previous year -	- - -	33 9 7		
		12,663 12 1		
Add, Payment out of this year's receipts of Terminal Receipts to Persia for 1880–81, *frs.* 37,981 = *krs.* 43,678·15 - - - - =	17,471 4 2			
Overcharge in previous year, refunded	32 - -			
		17,503 4 2		
			30,167 - 3	3,016 14 -
Amounts due at end of Official Year:				
			£. s. d.	
By Ottoman Telegraph Administration - - - - - - -	- - -	- - -	3,147 1 2	
By Indo-European Telegraph Company - - - - - -	- - -	- - -	17,497 3 9	
				20,644 4 11
				76,902 19 -
Less, Amounts payable at end of Official Year:				
To Persian Government, *frs.* 30,821·40½ = *krs.* 35,444·60 - - - =	- - -	- - -	1,417 15 8	
Amounts in suspense (balance of short and excess collections) - -	- - -	- - -	474 2 1	
				1,891 17 9
Total on account of Traffic of Department - - -	- - -	- - -	- - -	75,011 1 3
Common Purse:				
Received from Eastern Telegraph Company (balance of accounts exchanged) - - - - -	- - -	- - -	6,671 18 8	
Paid to Indo-European Telegraph Company (balance of accounts exchanged) - - - - -	- - -	- - -	258 6 6	
			6,413 12 2	
Amounts due at end of Official Year:		£. s. d.		
By Eastern Telegraph Company -	- - -	831 7 2		
By Indo-European Telegraph Company - - - - - -	- - -	175 4 2		
			1,006 11 4	
				7,420 3 6
TOTAL TRAFFIC RECEIPTS - - -			£.	82,431 4 9

No. 11.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of PARTICULARS of the Amounts shown as RECEIPTS in *India*, at page 48 of the Finance and Revenue Accounts.

PARTICULARS.	Reference to page of Home Accounts.	Persian Gulf Section.	Persian Section.	TOTAL	
				Indian Currency.	British Currency.
REVENUE:		*Rs.*	*Rs.*	*Rs.*	£.
Fees on Messages - - - - -	56	3,83,491	12,697	3,96,188	39,619
Miscellaneous - - - - -	54	8,488	3,564	12,052	1,205
TOTAL REVENUE - - -		3,91,979	16,261	4,08,240	40,824

ABSTRACT of CASH RECEIPTS in HOME TREASURY, from 1st April 1881 to 31st March 1882.

—	Net Balances Received into Home Treasury.	ON WHAT ACCOUNT.						
		On account of Persian Debt.	On account of Stores Supplied.	On Traffic Account.			On Common Purse Account.	
				1879–80.	1880–81.	1881–82.	1880–81.	1881–82.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Ottoman Telegraph Administration -	5,421 – 10	- -	959 9 4	- -	4,461 11 6	—	—	—
Eastern Telegraph Company - -	17,234 9 10	- -	- -	- -	- - -	- - -	2,640 11 7	14,593 18 3
Indo-European Telegraph Company -	29,131 8 1	1,986 1 4	- -	1 12 –	9,043 4 4	17,863 12 10	23 4 1	213 13 6
TOTAL - - £.	51,786 18 9	1,986 1 4	959 9 4	1 12 –	13,504 15 10	17,863 12 10	2,663 15 8	14,807 11 9

No. 11.—Indo-European Government Telegraph Department—*continued.*

STATEMENT of Outstanding Accounts on the 31st March 1882.

PARTICULARS.	Due to. £. s. d.	Due by. £. s. d.	Due by. £. s. d.	£. s. d.
Persian Government:				
Balance of Traffic Account, 1869–70	782 2 9	—	—	
" " " 1870–71	- - -	- - -	1,883 8 2	
" " " 1871–72	- - -	- - -	3,392 4 10	
" " " 1872–73	- - -	- - -	3,413 8 10	
" " " 1873–74	- - -	- - -	341 12 7	
" " " 1874–75	- - -	- - -	5 5 -	
" " " 1875–76	6 5 8	—	—	
" " " 1876–77	- - -	- - -	17 9 10	
" " " 1877–78	- - -	- - -	559 5 9	
	788 8 5		9,612 15 -	
Less, "Due to," as above	- - -	788 8 5		
3,000 tomans paid on account by Persian Government	- -	1,200 - -		
Surrender by Department of terminal rates held in suspense	- -	2,517 16 7		
Surrender by Department of terminal rates held by Indo-European Telegraph Company, but repaid to Department	- -	657 16 2		
			5,164 1 2	
Total on account of Traffic £.	- -	- - -	4,448 13 10	
Persia's share of International Office Expenses paid in London:				
For 1872 (Frs. 346·50)	- -	13 13 4		
" 1873 (" 372·00)	- -	14 17 4		
" 1874 (" 255·00)	- -	10 3 7		
Total International Office Expenses	- -	- - -	38 14 3	
				4,487 8 1
Balance of old debt for Line Guards to 31 March 1873 (2,975 tomans)	- -	1,190 - -		
Nine annual instalments payable by Persia, under Art. I. of Treaty of 1872	- -	3,600 - -		
Nine annual instalments payable by Persia, under Art. X. of Treaty of 1872	- -	3,600 - -		
Fixed annual payment of 2,000 tomans per annum to Persia, under Art. VIII., section 3, of Treaty of 1872, three years ended 31st March 1876	2,400 - -			
Annual payment of two-thirds of actual Terminal Receipts, under Art. VIII., section 4, of Treaty of 1872:—				
1876–77	638 7 5			
1877–78	1,489 15 6			
Amount due annually to Persian Government under Treaty of 1868, but withheld for eight years ended 12th March 1882, 24,000 tomans	9,600 - -			
	14,128 2 11	8,390 - -		
Less, "Due by," as above	8,390 - -			
Total on account of Treaties £.	5,738 2 11	- - -	- - £.	4,487 8 1
Persian Telegraph Administration (to be adjusted independently of General Debt):				
Annual payment of two-thirds of Terminal Receipts under Art. VIII., section 4, of Treaty of 1872, after deduction of Balance due on Traffic Account:				
1881–82	*1,417 15 8			
Ottoman Government:				
Balance of Traffic Account, 1881–82	- -	- - -	†3,147 1 2	
Indo-European Telegraph Company:				
Balance of Traffic Accounts for half-year ended 31st March 1882	- -	17,497 3 9		
On Account of Common Purse	- -	175 4 2		
			†17,672 7 11	
Eastern Telegraph Company:				
On account of Common Purse	- -	- - -	†831 7 2	
				21,650 16 3
£.	7,155 18 7		£.	26,138 4 4

* Since paid. † Since received.

N.B.—The two-thirds Persian Terminal Receipts for 1880–81, estimated in previous account at 1,519 *l.* 5 *s.* 2 *d.*, were paid in 1881–82 at market value, 1,747 *l.* 2 *s.* 6 *d.* *See* Revenue Account, "Profit and Loss."

London Office, 19 April 1883.

A. Brasher, Director of Traffic.

No. 12.

STATEMENT showing the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1882.

	£.	s.	d.
Salaries and Allowances of President, Professors, &c.	7,287	17	8
Steward's Salary, Wages of Servants, &c.	1,847	13	6
Travelling Expenses, Advertisements, Postage, &c.	1,295	13	8
Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c.	1,837	15	6
Lights, Fuel, and other House Articles	949	14	4
Provisions, Wines, &c.	3,583	7	–
Laundry: Wages and Stores	397	12	7
Expenditure on Library, Laboratory, Workshops, &c.	762	8	9
Cost of Telegraphic Apparatus, &c.	7	4	4
Lecturers, Examiners, &c.	683	15	5
Special Allowances:			
For Examination of Candidates for Admission in 1881	30	4	–
For Instruction of Telegraph Students	42	–	–
Expenses of Students visiting Works, &c.	85	8	5
Salary of Chaplain and Expenses attending Divine Service	237	1	–
Expenditure on Garden, Farm, and Dairy, in excess of Receipts	67	3	2
NET EXPENDITURE during the Year ended 31st March 1882 £.	19,114	19	4

The above Expenditure has been brought to Charge, as follows:—

	£.	s.	d.
DISBURSEMENTS:			
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses	19,811	8	8
RECEIPTS:			
Sale of Provisions, Farm Produce, &c.	696	9	4
£.	19,114	19	4

FEES and Caution Money received from Students in 1881–82:

	£.	s.	d.	£.	s.	d.
In England	12,939	15	11			
Deduct:—Refund of Caution Money	27	11	–			
				12,912	4	11
In India: Finance and Revenue Accounts, page 129	3,599	–	–			
" " " " 130	175	–	–			
				3,774	–	–
£.				16,686	4	11

Thos. W. Keith, Accountant General.

No. 13. - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the INDIAN

RECEIPTS.	£.	s.	d.
1. CAPITAL CHARGES OF THE SERVICE:			
Nil.			
2. SALARIES, &c., OF ESTABLISHMENTS:			
Recovery of Amount twice paid, and proceeds of Sale of Stores in Egypt - - -	10	5	9
3. *REPAIRS, &c., FOR THE TROOP SHIPS:*			
Value of Naval Stores returned into Store or supplied to other Ships by the Troop Ships; Proceeds of Sale of unserviceable Stores; Value of Oil, &c., used for Culinary purposes (transferred to Item 9); Payments by the Admiralty on account of Wear and Tear of the Ships while employed on Imperial Service, and Credit on account of their employment on the General Service of India - - - - - - - - - -	10,732	15	7
4. FURNITURE, LAMPS, AND MESS ARTICLES FOR THE TROOP SHIPS:			
Value of Furniture, &c., taken over for Imperial Service; Proceeds of Sale of unserviceable Stores, and Recoveries from Troops, &c., on account of Losses or Damages - - -	248	19	5
5. COALS FOR THE TROOP SHIPS:			
Value of Coal consumed for Culinary purposes (transferred to Item 9); Repayments for Coal supplied to other Ships, and for that consumed on Imperial Service, &c. - -	3,402	19	3
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:			
Mess Contributions of Officers of the Troop Ships and Military Officers; Payments by the Admiralty on account of Supplies for the Sick, &c., and for Naval and Military Officers conveyed in the Troop Ships on Imperial Service, and by Military Officers for their Families, and for extra Articles supplied; Credit on account of Passengers conveyed on the General Service of India; Proceeds of Sale of empty Packages; and Cost of Messing Saloon Servants, &c. (transferred to Items 7 and 8) - - - - -	15,678	10	5
7. PROVISIONS AND STORES FOR TROOPS AND HORSES:			
Value of Stores consumed on Imperial Service; Proceeds of Sale of unserviceable Stores; Recoveries from Troops, &c., on account of Ration Stoppages, and Losses or Damages of Bedding, and from Officers for Forage consumed by their Horses - - - -	4,769	6	11
8. PAY, VICTUALLING, AND OTHER EXPENSES OF THE CREWS OF THE TROOP SHIPS:			
Recovery of Extra Cost incurred by employment of the Ships on Imperial Service, and Credit on account of Employment on the General Service of India - - - -	889	6	–
9. MISCELLANEOUS CHARGES OF THE TROOP SHIPS:			
Recoveries from Troops for Losses of Library Books, and payments by the Admiralty on account of Lights, &c., during employment of the Ships on Imperial Service - - -	72	12	3
10. CANAL TRANSIT CHARGES:			
Recoveries from Military Officers on account of the Dues paid to the Suez Canal Company for passage of their Families, and Credit on account of Passengers conveyed on the General Service of India, and on Imperial Service - - - - - - - -	183	2	4
Carried forward - - - £.	35,987	17	11

- - - - - - - - - No. 13.

TROOP SERVICE, from the 1st April 1881 to the 31st March 1882.

DISBURSEMENTS.	£.	s.	d.
1. CAPITAL CHARGES OF THE SERVICE:			
Nil.			
2. SALARIES, &c., OF ESTABLISHMENTS:			
Salaries, Wages, and Contingencies of Establishments in England, Egypt, and India -	7,731	18	1
3. REPAIRS, &c., FOR THE TROOP SHIPS:			
Naval and Gunners' Stores supplied for the Troop Ships, and Cost of Stores and Labour expended in their repair, principally at Portsmouth Dockyard - - - - -	115,233	6	4
4. FURNITURE, LAMPS, AND MESS ARTICLES FOR THE TROOP SHIPS:			
Furniture, Lamps, and Mess Articles for the Troop Ships supplied or repaired; Bedding for Officers and their Families - - - - - - - - - - - -	3,660	3	11
5. COALS FOR THE TROOP SHIPS:			
Payments to the Admiralty and to Contractors for Supplies to the Troop Ships; and Value of Supplies made to them at Bombay; including Coaling Expenses - - - -	37,429	13	5
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:			
Payments by Paymasters of the Troop Ships, to the Admiralty, and to Contractors, for Supplies for the General Mess on board the Troop Ships - - - - - -	30,770	4	6
7. PROVISIONS AND STORES FOR TROOPS AND HORSES:			
Payments to the Admiralty, at Commuted Rates, for Victualling of Troops and their Families in the Troop Ships; Bedding and Medicines for Troops, &c.; Forage and Horse Gear - - - - - - - - - - - - - - -	35,637	14	3
8. PAY, VICTUALLING, AND OTHER EXPENSES OF THE CREWS OF THE TROOP SHIPS:			
Payments to the Admiralty, at Commuted Rates, for Wages and Victuals of the Crews; Wages and Victuals, &c., of the Men of Army Hospital Corps serving in the Troop Ships, and Computed Cost of Victualling Saloon Servants - - - - -	75,408	11	6
9. MISCELLANEOUS CHARGES OF THE TROOP SHIPS:			
Lights and Culinary Fuel; Extra Pay to Soldiers for Stoking, &c.; Expenses of Mooring the Ships at Malta; Military Libraries; Pilotage; Quarantine Expenses; Postage; Cab Hire, &c. - - - - - - - - - - - - -	3,995	1	4
10. CANAL TRANSIT CHARGES:			
Payments to the Suez Canal Company for passage of the Troop Ships and Steam Tender, and of the Officers, Troops, and their Families conveyed; and Incidental Expenses -	39,625	17	6
Carried forward - - - £.	349,492	10	10

No. 13.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	35,987	17	11
RECEIPTS—*continued.*			
11. Buildings and Boats in Egypt:			
Credit for Transfer of Steam Tender "Hasty" to the Government of India for Lighthouse Service, 4,800 *l.*; and Proceeds of Sale of unserviceable Stores - - - - -	5,300	4	5
12. Miscellaneous Payments and Receipts:			
Payments by the Admiralty for Passengers conveyed in the Troop Ships during the Seasons 1878-79 and 1879-80; Credit for Conveyance of Stud Horses in the Troop Ships, and Miscellaneous Receipts - - - - - - - - - - -	4,345	11	4
13. Conveyance in other than Indian Troop Ships:			
Adjustment of erroneous Charge for Coal supplied to Her Majesty's Ships "Orontes" and "Himalaya," at Bombay; Ration Stoppages of Troops conveyed in Her Majesty's Ship "Orontes"; and payment by Admiralty of Extra Expense incurred by interchange of Troops in the former Ship at Gibraltar and Malta during the Season 1880-81 - -	2,843	13	3
Total Receipts - - - £.	48,480	6	11

STATEMENT showing the Agreement of the Totals of Receipts and Disbursements for the Indian Troop Receipts and Disbursements shown in the annexed

RECEIPTS.	£.	s.	d.	£.	s.	d.
Total Receipts of the Indian Troop Service, per Home Accounts, 1881–82 - - -	33,908	8	9			
Ditto - - ditto - - in India, per Finance and Revenue Accounts for the same Year - - - - - - - - -	17,317	15	8			
				51,226	4	5
Add—						
Extra Receipts debited in the Cash Account of the Resident Transport Officer in Egypt - -	483	17	1			
Transfers between Heads of Expenditure (*see* Contra) - - - - - - - - -	2,749	6	8			
Transfers to the Credit of the Troop Service, not shown as separate transactions in the Home Accounts, but abated from the Totals under Disbursements (*see* Contra) - - - -	2,552	7	1			
				5,785	10	10
				57,011	15	3
Abate—						
Receipts through Accounts of the Troop Service relating to Imperial Service - - -	292	10	-			
Ditto - - ditto - - relating to the General Service of India -	8,221	11	7			
Repayments by Sub-accountants of Balances due on closing their Accounts - - - -	17	6	9			
				8,531	8	4
Total Receipts - - - £.				48,480	6	11

Admiralty 5 December 1882.

Service, from the 1st April 1881 to the 31st March 1882—*continued.*

	£. s. d.
Brought forward - - -	349,492 10 10
DISBURSEMENTS—*continued.*	
11. BUILDINGS AND BOATS IN EGYPT:	
Cost of Repairs, and of Coal Stores, &c., for the Steam Tender and Boats, and Pay and Expenses of the Crews; Insurance, Repairs, Water, &c., for the Royal Victoria Buildings	1,847 3 8
12. MISCELLANEOUS PAYMENTS AND RECEIPTS:	
Books, Stationery, and Printing; Telegrams; Expenses of embarking and landing Troops at Queenstown and Bombay; and Miscellaneous Expenses - - - - - -	3,527 5 7
13. CONVEYANCE IN OTHER THAN INDIAN TROOP SHIPS:	
Arrear Charges in respect of the Employment of Her Majesty's Ships "Orontes" and "Himalaya," during the Season 1880–81; and Passage of Officers and Men in continuation of Voyages commenced in the Troop Ships - - - - - - -	698 - 9
TOTAL EXPENDITURE - - - £.	355,565 - 10
Abate—Receipts per Contra - - - - - - - -	48,480 6 11
NET EXPENDITURE from 1st April 1881 to 31st March 1882 - - - £.	307,084 13 11

SERVICE appearing in the HOME and FINANCE and REVENUE ACCOUNTS of *India* for the Year 1881–82, and the TOTAL ACCOUNT of EXPENDITURE for the same Year.

DISBURSEMENTS.	£. s. d.	£. s. d.
TOTAL DISBURSEMENTS of the INDIAN TROOP SERVICE, per Home Accounts, 1881–82 - -	337,070 12 11	
Ditto - - ditto - - in India, per Finance and Revenue Accounts for the same Year - - - - - - - - -	21,723 - 4	
		358,793 13 3
Add—		
Expenditure by the Resident Transport Officer in Egypt from Extra Receipts (per Contra) -	483 17 1	
Transfers between Heads of Expenditure (per Contra) - - - - - - - - -	2,749 6 8	
Transfers to the Credit of the Troop Service, not shown as separate transactions in the Home Accounts, but abated from the Totals under Disbursements - - - - - - -	2,552 7 1	
		5,785 10 10
		364,579 4 1
Abate—		
Disbursements through Accounts of the Troop Service relating to Imperial Service - -	1,767 19 2	
Ditto - - - ditto - - - relating to the General Service of India	7,150 - 6	
Ditto - - - ditto - - - for Income Tax repaid - - -	78 16 10	
Repayments by Sub-accountants of Balances due on closing their Accounts - - - -	17 6 9	
		9,014 3 3
TOTAL DISBURSEMENTS - - - £.		355,565 - 10
Abate—Receipts per Contra - - - - - - - - - -		48,480 6 11
TOTAL NET EXPENDITURE as shown in the Annual Account for 1881–82 - - - - £.		307,084 13 11

W. R. Mends,
Director of Transports.

I concur,
C. J. Cruttenden,
Consulting Officer, Indian Troop Service.

No. 14.

A COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1881-82.

	1881-82.		Increase.	Decrease.
	Budget Estimate of March 1881.	Account.		
	£.	£.	£.	£.
RECEIPTS	24,776,400	24,485,342	—	291,058
DISBURSEMENTS	26,495,800	25,992,182	—	503,618

RECEIPTS. REVENUE, ORDINARY:	1881-82. Budget Estimate of March 1881.	1881-82. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
FOREST: Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy	1,900	2,236	336	—	
TELEGRAPH: Indo-European Telegraph	28,400	51,787	23,387	- -	Partly owing to an increase in the traffic, and partly to an earlier settlement of accounts with the Indo-European Telegraph Company, in consequence of which the Account includes receipts from that Company in respect of 18 months.
MINT: Proceeds of Sales of Indian Coins sent to this Country for Assay	- -	28	28	—	
MARINE: Recovery of sum paid in 1880-81 for Marine Stores	- -	13	13	—	
MEDICAL: Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c.	1,800	2,233	433	—	
Sale of Land adjoining the Asylum, required by the Hounslow and Metropolitan Railway Company	2,500	1,765	- -	735	The sum included in the Estimate was based on the claim made. The matter was subsequently referred to arbitration, and, in consideration of some changes, the smaller amount was awarded.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:	38,000	43,686	5,686	- -	Partly owing to a postponement from 1880-81, and partly to the receipt from India of a larger supply than had been anticipated.
Proceeds of Sales of Chinchona Bark	500	794	294	—	
Sale Proceeds of Books, Maps, &c.					
INTEREST: Interest realised from Investment of Cash Balance, &c.	10,000	56,470	46,470	- -	Subsequently to August 1881, the rate of interest obtainable was unusually high, and from that time till the end of November the balance available for temporary investment was very large, in consequence of provision having been made for the discharge of 4,487,200 *l.* East India Bonds on the 30th November.
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment of the East India Company, Fees, &c.	10,400	11,034	634	—	
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund	89,000	94,939	5,939	- -	The receipts in England on account of the Military Funds have increased.

STATIONERY AND PRINTING:					
Sale Proceeds of Works, the cost of printing which has been charged under this head of Service	- -	12	12	—	
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	6,000	15,471	9,471	- -	The increase occurs in Fines and Penalties incurred by Contractors in providing Stores and Freight, but part of this was remitted. (*See* explanation against the corresponding head of expenditure.)
RAILWAYS:					
Subsidized Company: Bengal Central Railway; Interest realised from investment of sums deposited by that Company for fixed periods, and Receipts from the Company, taken in reduction of their Debt for advances of Interest	- -	2,290	2,290	- -	An item not contemplated in March 1881.
OTHER PUBLIC WORKS:					
Royal Indian Engineering College: Fees from Students, &c.	12,500	13,636	1,136	- -	Students entering the College are no longer allowed to defer payment of any portion of their Fees.
ARMY:					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c.	35,000	65,549	30,549	- -	Of this increase, 7,538 *l.* occurs in the value of Clothing, &c., brought from India with Troops, and 22,908 *l.* in respect of the Indian Troop Service, but of the latter sum about 17,000 *l.* is only nominal, being in repayment of sums expended on Imperial Service, which in the Estimate were omitted from both sides.
Subscriptions towards Indian Service Family Pensions	2,000	2,714	714	—	
Military Operations in Afghanistan:					
From Her Majesty's Treasury: Instalment for the year 1881-82 of the Grant-in-aid of 3,000,000 *l.* on this account	500,000	500,000	- -	- -	The portion brought to account as Revenue of 1881-82 is equal to the estimated amount of charges for the Military Operations in Afghanistan falling into the Accounts of the Government of India for that year; the Estimate was originally 3,000,000 *l.*, but was subsequently reduced to 2,305,000 *l.*
Remaining portion of the future Instalments of the above Grant-in-aid, treated as Revenue Receipt and Deposit Disbursement	2,500,000	1,805,000	- -	695,000	
	3,238,000	2,669,657			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
EAST INDIAN RAILWAY:					
Rent of Premises occupied by the East Indian Railway Company	200	230	30	—	
IRRIGATION AND NAVIGATION:					
Rent of Houses acquired from the East India Irrigation and Canal Company	500	171	- -	329	Owing to a portion of the premises being unlet.
	700	401			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3½ per Cent. Stock (Balance of Loan of December 1880)	700,000	618,247	- -	81,753	The decrease is the sum that was received on account of this Loan in 1880-81 in excess of the amount estimated in March 1881 to be received in that year.
India 3½ per Cent. Stock, created under "East Indian Railway (Redemption of Annuities) Act, 1881"	- -	586,300	586,300	- -	The Act under which this Stock is created did not pass until August 1881.
Refund by the East Indian Railway Company of amount issued to them for discharge of Debentures, remaining unclaimed	- -	1,100	1,100	—	
Sum required for purchase of the Madras Irrigation and Canal Company's Undertaking	1,405,000	- -	- -	1,405,000	The purchase was not effected during the year.
TEMPORARY DEBT INCURRED:					
Temporary Loan on security of East India Bonds	2,000,000	1,250,000	- -	750,000	The increase in the amount of Bills drawn on India, and the decrease in the Net Withdrawals by Guaranteed Railway Companies and in the Disbursements under several heads, rendered it necessary to borrow only 1,250,000 *l.*; and, as that sum was repaid within the year (*see* "Temporary Debt Discharged"), there is really a decrease under this head of 2,000,000 *l.*
RECEIPTS ON ACCOUNT OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund	3,800	4,035	235	—	
	4,108,800	2,459,682			
Carried forward £.	7,347,500	5,129,740			

No. 14.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1881-82—*continued*.

RECEIPTS—*continued*.	1881-82. Budget Estimate of March 1881.	1881-82. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	7,347,500	5,129,740			
DEPOSITS AND ADVANCES:					
Capital Receipts of Guaranteed and Subsidized Railway Companies -	100,400	596,916	496,516	- -	The increase is to a large extent due to receipts from the Bengal Central Railway Company, which were not contemplated in March 1881, and to a receipt of 200,000 *l.* from the Oude and Rohilkund Railway Company in excess of the Estimate.
Repayment of Advances:					
In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - -	3,000	13,505	10,505	- -	The Account includes receipts in respect of payments made in previous years.
Miscellaneous Deposits:					
Portion of Legacies bequeathed by the Misses Sarah and Mary Ann Bruce towards the foundation and endowment of an Orphanage for Eurasian children in or near Calcutta - - - - - - - - - - - -	- -	8,993	8,993	- -	An exceptional item. (*See* Disbursement under the same head.)
	103,400	619,414			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of:—					
Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. -	103,000	190,414	87,414	- -	The Account includes 19,500 *l.* on account of the conveyance of Troops from India to Natal and other disbursements in India in connection with the Zulu War; and 63,812 *l.* in repayment of advances on account of Coolie Emigration and supplies to Her Majesty's Ships in excess of the Estimate.
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong	- -	76,667	76,667	- -	The arrangement under which this sum was received was not made until August 1881.
Estates remitted from India by Administrators General by means of Bills on London	20,000	23,769	3,769	—	
East Indian Railway Company: Transfer fees and miscellaneous refunds - - -	500	619	119	—	
Proceeds of the sale of Investments, &c., in respect of the Legacy bequeathed by Miss Sarah Bruce, *see* "Miscellaneous Deposits" above - - - - - - -	- -	28,767	28,767	- -	An exceptional item.
Miscellaneous Receipts - - - - - - - - - - - - -	2,000	3,523	1,523	—	
Bills of Exchange on India - - - - - - - - - - - -	17,200,000	18,412,429	1,212,429	- -	Owing to the demand for Bills on India, it was found possible to sell more than had been anticipated, and thereby to repay Temporary Debt.
	17,325,500	18,736,188			
Total Receipts - - £.	24,776,400	24,485,342			

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE:

LAND REVENUE:				
Law Charges in connection with Appeals from India	900	541	359	
OPIUM:				
Stores for India	500	1,062	562	Owing to the provision of a fire-engine for the Patna Opium Agency.
STAMPS:				
Stores for India	40,000	32,862	7,138	The prices paid for many stamps were lower than in former years; and, owing to a delay consequent on a change of patterns, some payments were deferred.
EXCISE:				
Stores for India	-	3	3	—
CUSTOMS:				
Stores for India	-	17	17	—
FOREST:				
Allowances to successful Candidates for the Indian Forestry Department, &c.	5,200	5,224	24	—
Stores for India	-	64	64	—
	46,600	39,773		

CHARGES ON THE REVENUE OF INDIA:

POST OFFICE:				
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	65,000	70,000	5,000	—
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	-	-
Stores for India	31,500	23,212	8,288	The prices of stamps were much reduced under a new contract.
TELEGRAPH:				
Indo-European Telegraph	11,400	20,114	8,714	Mainly owing to payments to the Eastern Telegraph Company under the "Common Purse" arrangement, in consequence of a temporary break in their line.
Red Sea and India Telegraph	18,000	18,027	27	—
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	6,000	6,891	891	The increase occurs in Absentee Allowances.
Telegraph Lines in India: Stores for India	67,000	49,082	17,918	Owing to certain payments being deferred.
MINT:				
Stores for India	19,800	18,833	967	
Other payments	-	184	184	—
Carried forward £.	222,300	209,943		

No. 14.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1881-82—*continued.*

DISBURSEMENTS—*continued.*	1881-82. Budget Estimate of March 1881.	1881-82. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued.*					
CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE—	£.	£.	£.	£.	
Brought forward	46,600	39,773			
CHARGES ON THE REVENUE OF INDIA—*continued.*					
Brought forward	222,300	209,943			
INTEREST ON DEBT, EXCLUSIVE OF THAT SHOWN UNDER EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
Interest on Loans contracted in England	2,425,000	2,467,626	42,626	—	The sum of 35,000 *l.*, being one year's Interest on 1,000,000 *l.* India 3½ per Cent. Stock, which was included in the Estimate under Expenditure on Productive Public Works, has been included under this head in the Account. The remainder of the increase consists of Interest on a Temporary Loan, and of Dividends paid in this year which had been repaid by the Bank of England in consequence of their having remained unclaimed for 10 years.
Interest on the Indian Transfer Loan of 22nd April 1854	44,700	44,794	94	—	
INTEREST ON SERVICE FUNDS AND OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	2,000	—	—	2,000	The sum included in the Estimate was not claimed in 1881-82.
Interest on the Balance of the India Office Provident Fund	700	706	6	—	
ADMINISTRATION:					
Home Establishments, &c.	219,000	214,048	—	4,952	The decrease occurs mainly in the charges of the Store Department and in payments for Postage and Telegrams to India.
Payments on account of Administration in India	1,000	8,598	7,598	—	The Account includes Outfit Allowance for the Governor of Madras and for a Member of Council, and a payment to the Admiralty of 5,828 *l.* on account of the expenses incurred in bringing the Earl of Lytton and his family home from India in the "Himalaya."
Stores for India	100	8,785	8,685	—	Owing to the transfer to this head of the cost of the manufacture of Currency Notes, provided for in the Estimate under "Stationery and Printing."
LAW AND JUSTICE:					
Stores for India	100	2	—	98	
Other Payments	1,300	224	—	1,076	The Estimate included Outfit Allowance for two Judges; but no Judges proceeded to India during the year.
MARINE:					
Pensions and Retired Allowances	38,000	—	—	38,000	Included in the Account under "Superannuation, Retired, and Compassionate Allowances."
Furlough and Absentee Allowances	2,000	—	—	2,000	Included in the Account under "Civil Furlough and Absentee Allowances."
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	63,608	—	6,392	The decrease is due to a sum being withheld, pending the settlement of certain questions under discussion.
Sundry items	1,000	518	—	482	
Stores for India	191,000	133,688	—	58,212	A large portion of the cost of a Troop Ship for the Indian Marine Service included in the Estimate remained unpaid.
EDUCATION:					
Passage to India of Educational Officers on appointment, &c.	400	329	—	71	

Ecclesiastical:				
Passage to India of Chaplains on appointment	800	442	358	
Medical:				
Expenses of the Royal India Lunatic Asylum, Maintenance of Lunatics elsewhere, &c.	7,500	7,468	32	
Political Agencies and other Foreign Services:				
Mission to the Court of Persia	10,000	10,000	—	
Her Majesty's Establishments in China	15,000	15,000	—	
Sundry items	1,000	596	404	
Stores for India	300	236	64	
Scientific and other Minor Departments:				
Stores for India	7,300	6,520	780	
Other Payments	12,000	14,071	2,071	The Account includes 2,300 *l.* for Freight, &c., from India, of Chinchona Bark, and expenses attending the manufacture therefrom of Quinine and other Alkaloids.
Territorial and Political Pensions:				
His Highness Maharajah Duleep Sing	61,100	21,065	40,035	The Estimate included a probable advance of 40,000 *l.* to the Maharajah, which has not yet been made.
His Highness Nawab Nazim Syed Munsoor Ali	—	10,000	10,000	These sums were included in the Estimate under the head of "Remittance Account between England and India."
Nawab Syed Ahmed Ali	—	200	200	
Civil Furlough and Absentee Allowances	230,000	217,747	12,253	The payments on account of Furlough Allowances to Military Officers in Civil employ were less than was estimated.
Superannuation, Retired, and Compassionate Allowances	1,356,000	1,367,140	11,140	Pensions of Officers of the late Indian Navy, and of the Bengal Pilot Service, amounting to 35,160 *l.*, provided for in the Estimate under "Marine," have been included under this head in the Account; while, on the other hand, Pensions and Gratuities, amounting to 21,394 *l.*, have been transferred from this head to "Army, *Non-Effective*."
Stationery and Printing:				
Stationery, Printing, and Bookbinding for the India Office, &c.	8,000	6,474	1,526	Consequent on the claims from the Stationery Office being in arrear.
Stores for India	79,600	112,220	32,620	The Indents received from the Government of India were larger than was anticipated; but, on the other hand, there was a reduction in the expenditure for Madras, owing to local supplies, and the cost of the manufacture of Currency Notes provided for in the Estimate under this head has been included in the Account under "Administration."
Miscellaneous:				
Examination Expenses and Allowances of Candidates for the Civil Service of India; Miscellaneous Charges connected with the Supply of Stores to India, &c.	20,000	44,156	24,156	Mainly owing to the record under this head of the cost of Stores lost and payments for Marine Insurance. There is, however, an increase of 6,046 *l.* in the remission of fines and penalties incurred by Contractors in providing Stores and Freight (*see* note in explanation of increased Receipts under this head), and a decrease of about 3,000 *l.*, in consequence of the postponement of the payment of a portion of the Allowances to selected Candidates for the Civil Service.
Expenditure consequent on Famine in Madras:				
Special Pay of Officers employed	—	165	165	—
Railways:				
Subsidized Company: Bengal Central Railway; Interest advanced	—	4,301	4,301	The arrangement under which this payment was made was not contemplated in March 1881.
Frontier Railways: Stores for India	404,000	363,491	40,509	The supply of Stores was not proceeded with so rapidly as had been anticipated.
Irrigation and Navigation:				
Stores for India	100	22	78	
Carried forward £.	5,432,200	5,354,183		

No. 14.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1881–82—*continued*.

DISBURSEMENTS—*continued.*	1881–82. Budget Estimate of March 1881.	1881–82. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued.*	£.	£.	£.	£.	
CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE— Brought forward	46,600	39,773			
CHARGES ON THE REVENUE OF INDIA—*continued.*					
Brought forward	5,432,200	5,354,183			
OTHER PUBLIC WORKS:					
Furlough Pay and Allowances of Officers in the Public Works Department	60,000	60,065	65	—	
Royal Indian Engineering College	19,000	19,839	839	- -	The increase was caused by the necessity this year for advertisements respecting the College, owing to its being placed on a new basis.
Sundry items	8,200	9,442	1,242	- -	The increase occurs in the expenses of Engineer Students while undergoing a course of practical instruction.
Stores for India	8,400	6,672	- -	1,728	Owing to the postponement of payments.
ARMY:					
Effective:					
Home Charges of British Forces serving in India	650,000	615,017	- -	34,983	Mainly owing to the pay of Colonels of British Regiments serving in India having been treated as a Non-effective charge in the Account, in accordance with the change of practice of the War Office.
Furlough Allowances of Officers of the Indian Service	200,000	215,972	15,972	- -	Sufficient provision was not made in the Estimate for the large number of Officers who came home on furlough at the close of the Afghan War.
Indian Troop Service	321,100	337,071	15,971	- -	This increase is only nominal, and has been explained against the receipts in respect of this Service.
Passage of Officers and Troops otherwise than in Troop Ships	7,000	6,457	- -	543	
Miscellaneous	73,000	39,454	- -	33,546	Owing to the postponement of payments for War Medals, and for Surgeons studying at Netley.
Stores for India	620,400	575,194	- -	45,206	The decrease is mainly owing to the supply of certain stores having been postponed.
Non-Effective:					
Retired Pay, &c., of British Forces on account of service in India	700,000	729,218	29,218	- -	*See* explanation above, regarding the pay of Colonels of Regiments.
Pay of Non-Effective and Retired Officers of the Indian Service	1,320,000	1,304,484	- -	15,516	Officers did not avail themselves of the Retirement Scheme, promulgated in January 1881, to the extent for which provision was made in the Estimate.
Capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	80,000	59,566	- -	20,434	
Miscellaneous Pensions, &c. (formerly described as Lord Clive's Fund)	93,000	112,070	19,070	- -	Owing to the transfer to this head of pensions provided for in the Estimate under "Superannuation, Retired, and Compassionate Allowances."
Indian Service Family Pensions	2,500	2,979	479	—	
Military Operations in Afghanistan:					
Grant to Major General Sir Frederick S. Roberts, Bart., G.C.B., C.I.E., V.C.	- -	12,500	12,500	- -	An exceptional item.
Stores for India	- -	503	503	- -	It was estimated that all Stores for this Service would be paid for in 1880-81.
	9,594,800	9,460,686			

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:				
(Working Expenses and Interest.)				
Guaranteed Interest	3,300,000	3,314,796	14,796	The Estimate provided for payment of Interest on the Capital of the Madras Irrigation and Canal Company during a portion of the year only; whereas, in the Account, that Interest is included in respect of a whole year, the purchase not having been effected in 1881-82.
East Indian Railway:				
Annuity, Interest in lieu of Deferred Annuity, and Sinking Fund	1,236,900	1,239,446	2,546	The sum of 35,000 *l.*, Interest on India 3½ per cent. Stock issued to meet the discharge of 1,000,000 *l.* East Indian Railway Debentures, provided for in the Estimate under this head, has been included in the Account under "Interest on Debt exclusive of that for Productive Public Works." There is, however, an increase of 5,262 *l.* under this head, consequent on the issue of India 3½ per cent. Stock in redemption of a portion of the East Indian Railway Annuity, which involved the payment of that sum in this year, while it would not otherwise have become due until 1882-83.
Interest on Debt	385,100	352,852	32,248	
Irrigation and Navigation:				
Working and Maintenance	200	193	7	
	4,922,200	4,907,287		
DEBT:				
Permanent Debt Discharged:				
East India Bonds	4,487,200	4,425,000	62,200	These decreases are portions of the Debt, repayment of which had not been claimed on 31st March 1882.
India 5 per Cent. Stock	65,000	42,328	22,672	
Temporary Debt Discharged:				
Temporary Loan on Security of East India Bonds	-	1,250,000	1,250,000	*See* explanation against receipt under "Temporary Debt Incurred."
Payments out of Deposits of Service Funds bearing Interest:				
India Office Provident Fund	600	558	42	
	4,552,800	5,717,886		
CAPITAL EXPENDITURE:				
Productive Public Works:				
State Railways	458,000	439,325	18,675	The payments for Stores were less by about 4 per cent. than the provision made in the Estimate.
Purchase of the Madras Irrigation and Canal Company's Undertaking	1,405,000	-	1,405,000	The purchase was not effected during the year.
East Indian Railway:				
Discharge of portion of the East Indian Railway Annuity, under "East Indian Railway (Redemption of Annuities) Act, 1881," by the issue of India 3½ per Cent. Stock	-	586,300	586,300	*See* Receipt of the same amount under "Permanent Debt Incurred."
	1,863,000	1,025,625		
Carried forward £.	20,979,400	21,151,257		

No. 14.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1881-82—*continued.*

DISBURSEMENTS—*continued.*	1881-82. Budget Estimate of March 1881.	1881-82. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	29,979,400	21,151,257			
DEPOSITS AND ADVANCES:					
Payments to Guaranteed and Subsidized Railway Companies out of Capital Funds - - - - - - - - - - - -	1,104,600	1,449,445	344,845	- -	The increase is, to a large extent, due to payments to the Bengal Central Railway Company, which were not contemplated in March 1881, and to a payment of 200,000 *l.* to the Bombay Baroda and Central India Railway Company in excess of the Estimate.
Advances Repayable: For purchase of Malt Liquor on behalf of the Imperial Government, &c. - -	3,000	6,309	3,309	—	
Miscellaneous Deposits: Sum treated as Revenue Receipt, in anticipation of its payment by Her Majesty's Treasury - - - - - - - - - - - -	2,500,000	1,805,000	- -	695,000	*See* explanation against corresponding receipt under "Army—*Military Operations in Afghanistan.*"
Charges in connection with the Legacies bequeathed by the Misses Sarah and Mary Ann Bruce, and investment of the balance - - - - - - -	- -	9,263	9,263	- -	An exceptional item. (*See* receipt under the same head.)
	3,607,600	3,270,017			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments on account of Postage collected in India, sums received in India for Money Orders, &c. - -	115,000	176,312	61,312*	—	* This increase occurs as follows:— £. Increase in payments in respect of sums received in India for Money Orders 11,564; Refund in adjustment of the accounts of the Expedition to the Mediterranean 41,516; Payments on sundry accounts hitherto included among "Miscellaneous Payments" below - - - - - - - - - - - - 15,768; 68,848; *Deduct*—Decrease in payments on account of Postage collected in India - 7,536; £. 61,312
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	172,000	187,500	15,500	- -	The applications from the Agents of the Funds for advances during the year were in excess of the Estimate.
Family Remittances, Remittances by Administrators General, &c. - - - -	590,000	524,747	- -	65,253	The decrease occurs in Family Remittances.
East Indian Railway Company: Advances for purchase of Stores, &c. - - -	750,000	476,284	- -	273,716	The Estimate framed by the Company proved to be largely in excess of its requirements.
Stores chargeable to Provincial and Local Funds, and to Native States - - -	209,800	158,176	- -	51,624	A larger provision than proved to be necessary was made by the Government of India.
Miscellaneous Payments to be brought to charge or recovered in India - - -	72,000	47,889	- -	24,111	Of this decrease, 10,200 *l.* included in the Estimate in this item has been transferred to "Territorial and Political Pensions," and the remainder is owing to the elimination from this item of payments to the Imperial Government now included above under the head of "Payments to Her Majesty's Treasury and other Public Departments."
	1,908,800	1,570,908			
Total Disbursements - - - £.	26,495,800	25,992,182			

India Office, 10 May 1883.

Henry Waterfield, Financial Secretary.

No. 15.

A COMPARISON of the BUDGET and REVISED ESTIMATES of the RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1882–83.

	1882–83.		Increase.	Decrease.
	Budget Estimate, March 1882.	Revised Estimate, May 1883.		
	£.	£.	£.	£.
RECEIPTS	19,421,000	26,752,105	7,331,105	—
DISBURSEMENTS	20,325,700	25,948,620	5,622,920	—

RECEIPTS.	1882–83. Budget Estimate, March 1882.	1882–83. Revised Estimate, May 1883.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE, ORDINARY:	£.	£.	£.	£.	
FOREST:					
Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy	2,100	2,154	54	—	
Proceeds of Sale of consignment of Boxwood from India	-	580	580	-	No intimation had been received from India in March 1882 regarding this shipment.
TELEGRAPH:					
Indo-European Telegraph	31,300	75,374	44,074	-	Owing to the increased traffic on the Indo-European Line, consequent on the interruption and defective working of the Eastern Company's Line during the Egyptian War. *See* the explanation of increased payments under this head.
MINT:					
Proceeds of Sales of Indian Coins sent to this Country for Assay	-	14	14	—	
MARINE:					
Value of a Dingy returned from the Torpedo Mooring Steamer supplied to the Bombay Government in 1881–82	-	11	11	—	
MEDICAL:					
Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c.	2,000	2,099	99	—	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Proceeds of Sales of Sulphate of Chinchonidine, &c.	-	1,425	1,425	-	These sales were not contemplated in March 1882.
Sale Proceeds of Books, Maps, &c.	500	1,472	972	—	
INTEREST:					
Interest realised from Investment of Cash Balance, &c.	5,000	11,323	6,323	-	The rate of interest obtainable was at times higher than had been estimated.
Premium realised on the Issue of India 4 per Cent. Debentures	-	12,814	12,814	-	In March 1882 it was not thought safe to estimate for any Premium being obtained on the Debt to be incurred during 1882–83.
Carried forward £.	40,900	107,266			

No. 15.—A Comparison of the Budget and Revised Estimates of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1882-83—*continued.*

RECEIPTS—*continued.*	1882-83. Budget Estimate, March 1882.	1882-83. Revised Estimate, May 1883.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE, ORDINARY—*continued.*	£.	£.	£.	£.	
Brought forward - - -	40,900	107,266			
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:					
Subscriptions, &c., to Widows' Funds of the Home Establishment of the East India Company - - - - - - - - - - - - -	10,200	9,808	- -	392	
Subscriptions to the Bengal Civil Service Annuity Fund, the Bombay Civil Fund, the Indian Military and Medical Funds, and the Indian Navy Fund - - -	90,000	94,233	4,233	- -	The receipts in England on account of the Military Funds have increased.
STATIONERY AND PRINTING:					
Sale Proceeds of Works, the cost of printing which has been charged under this head of Service, &c. - - - - - - - - - - - - -	- -	13	13	—	
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - - - - - - - - - - - - - - -	6,000	25,734	19,734	- -	Of this increase, 11,289 *l.* consists of receipts in respect of Stores lost in transit to India included under this head, and the remainder occurs mainly in Fines and Penalties incurred by Contractors in providing Stores and Freight. *See* explanation of increased payments under this head.
RAILWAYS:					
Subsidized Company: Bengal Central Railway; Interest realised from investment of sums deposited by that Company for fixed periods, and Receipts from the Company, taken in reduction of their Debt for Advances of Interest - -	1,000	3,680	2,680	- -	The rate of interest obtainable was higher than had been estimated.
OTHER PUBLIC WORKS:					
Royal Indian Engineering College: Fees from Students, &c. - - - - -	16,000	14,495	- -	1,505	Owing to a smaller number of Students having entered the College in 1882 than was expected.
ARMY:					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c. - - - - - - - - - -	52,000	71,968	19,968	- -	The increase occurs mainly in receipts from the Admiralty for services performed by the Indian Troop Ships in connection with the Expedition to Egypt.
Subscriptions towards Indian Service Family Pensions - - - - -	2,500	3,133	633	—	
Expedition to Egypt:					
From Her Majesty's Treasury; Grant in aid of the Expenditure incurred by the Government of India on this account - - - - - - - - -	- -	500,000	500,000	- -	Not contemplated in March 1882.
	218,600	830,330			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
EAST INDIAN RAILWAY:					
Rent of Premises occupied by the East Indian Railway Company - - -	200	230	30	—	

IRRIGATION AND NAVIGATION:						
Rent, &c., of Houses acquired from the East India Irrigation and Canal Company	200	1,448	1,248	-	-	The Revised Estimate includes the sum received from the sale of the lease.
	400	1,678				
DEBT:						
PERMANENT DEBT INCURRED:						
India 3½ per Cent. Stock	1,950,000	-	-	-	1,950,000	It was determined to issue 2,000,000 *l.* India 4 per Cent. Debentures, expiring in August 1884, instead of India 3½ per Cent. Stock, as estimated in the Budget.
India 3½ per Cent. Stock created under East Indian Railway (Redemption of Annuities) Act, 1881	-	480,333	480,333	-	-	In the uncertainty as to what amount of the East Indian Railway Annuity might be offered for redemption during 1882–83, it seemed undesirable to insert any sum in the Budget Estimate.
India 4 per Cent. Debentures	-	2,000,000	2,000,000	-	-	Issued instead of 1,950,000 *l.* India 3½ per Cent. Stock, as explained above.
TEMPORARY DEBT INCURRED:						
Temporary Loans on security of East India Bonds	-	4,250,000	4,250,000	-	-	In consequence of the small amount of Bills on India sold during a portion of the year, it was necessary to borrow money at different times from the Bank of England, but the whole of the sums so borrowed were repaid within the year.
RECEIPTS ON ACCOUNT OF SERVICE FUNDS BEARING INTEREST:						
India Office Provident Fund	4,000	4,099	99	—		
	1,954,000	6,734,432				
DEPOSITS AND ADVANCES:						
CAPITAL RECEIPTS OF GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES	1,055,000	1,102,237	47,237	-	-	The Revised Estimate includes receipts of 143,600 *l.* from the Madras Railway Company to replace Debentures discharged, 80,000 *l.* from the Rohilkund and Kumaon Railway Company on account of Share Capital, and 25,000 *l.* from the Scinde Punjab and Delhi Railway Company, the sale proceeds of three steamers; on the other hand, the receipts from the Bombay Baroda and Central India, and the Bengal Central Railway Companies, each fell short of the Budget Estimate by 100,000 *l.*
Portion of the Loan of 600,000 *l.* made to the Madras Irrigation and Canal Company remaining unrecovered at the time of the purchase of that Company's Undertaking	-	358,428	358,428	-	-	Recorded here as a receipt, in order to adjust the corresponding amount of advances made, which were included under this head (*per contra*) at the time of payment, but are charged in the Revised Estimate under Capital Expenditure on Productive Public Works.
CAPITAL RECEIVED FROM THE SOUTHERN MAHRATTA RAILWAY COMPANY	-	1,724,626	1,724,626	-	-	The arrangements with this Company had not been made when the Budget Estimate was framed.
REPAYMENT OF ADVANCES:						
In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c.	3,000	6,926	3,926	-	-	The Revised Estimate includes receipts in respect of payments made in previous years.
MISCELLANEOUS DEPOSITS:						
Commission for the Reduction of Debt: Sum remitted to this country by means of Bills on India and Telegraphic Transfers, to be applied to the reduction of Home Debt	-	1,001,393	1,001,393	-	-	This remittance was not contemplated in March 1882.
From Her Majesty's Treasury, instalment for the year 1882-83 of the Grant-in-aid of 3,000,000 *l.* on account of the Afghan War; treated as Revenue Receipts in the years 1880-81 and 1881-82	500,000	500,000	—	—		
Portion of Legacy bequeathed by Miss Mary Ann Bruce towards the foundation and endowment of an Orphanage for Eurasian children in or near Calcutta	-	853	853	—		
	1,558,000	4,694,463				
Carried forward £.	3,731,000	12,260,903				

No. 15.—A Comparison of the Budget and Revised Estimates of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1882–83—*continued*.

RECEIPTS—*continued*.	1882–83. Budget Estimate, March 1882.	1882–83. Revised Estimate, May 1883.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	3,731,000	12,260,903			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of:					
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong - - - - - - - - - - - - - - -	250,000	192,500	- -	57,500	The receipts have been less than was estimated in March 1882.
Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. -	75,000	138,466	63,466	- -	The increase occurs mainly in repayments of advances on account of Coolie Emigration and Supplies to Her Majesty's Ships.
Estates remitted from India by Administrators General by means of Bills on London -	20,000	32,516	12,516	- -	The receipts on this account have exceeded the average of recent years, on which the Budget Estimate was based.
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - -	500	1,774	1,274	- -	The receipts include 1,579 *l.* in respect of insurance and defective stores.
Miscellaneous Receipts - - - - - - - - - - - - - -	2,500	6,818	4,318	- -	Partly owing to an unexpected receipt from the estate of Messrs. Tulloh, Brodie, Hallyburton & Co., Madras merchants.
Bills of Exchange and Telegraphic Transfers on India (exclusive of 1,001,393 *l.* received on account of the Commission for the Reduction of Debt, shown under "*Miscellaneous Deposits*") - - - - - - - - - - - - - -	15,342,000	14,119,128	- -	1,222,872	This reduction was made partly in consequence of the excess amount of Bills drawn in 1881–82, and partly in consequence of receipts in England from the Southern Mahratta Railway Company in discharge of payments made in India on their account.
	15,690,000	14,491,202			
TOTAL RECEIPTS - - - £.	19,421,000	26,752,105			
DISBURSEMENTS.					
EXPENDITURE, ORDINARY:					
CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE:					
LAND REVENUE:					
Law Charges in connection with Appeals from India - - - - - -	500	420	- -	80	
Stores for India - - - - - - - - - - - - - -	500	39	- -	461	
OPIUM:					
Stores for India - - - - - - - - - - - - - -	100	1,585	1,485	- -	The demands received from India have been larger than was anticipated.
STAMPS:					
Stores for India - - - - - - - - - - - - - -	39,000	44,895	5,895	- -	The demands received from India have been larger than was anticipated.

Forest:					
Expenses attending the instruction of successful Candidates for the Indian Forestry Department, &c.	5,200	5,302	102	—	
Stores for India	- -	23	23	—	
	45,300	52,264			
CHARGES ON THE REVENUE OF INDIA:					
Post Office:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	70,000	—	—	
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	
Stores for India	30,000	27,870	- -	2,130	
Telegraph:					
Indo-European Telegraph	21,100	45,415	24,315	- -	Consequent on payments to the Eastern Telegraph Company under the Common Purse arrangement, owing to the interruption of that Company's Line, which caused increased traffic on the Indo-European Line. *See* explanation of increased Receipts under this head.
Red Sea and India Telegraph	18,000	18,027	27	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	6,000	7,809	1,809	- -	Owing to the increased number of Officers on furlough.
Telegraph Lines in India: Stores for India	77,000	75,767	- -	1,233	
Mint:					
Stores for India	3,600	5,886	2,286	- -	The cost of Stores for Bombay has exceeded the estimate received from that Presidency.
Other payments	- -	145	145	—	
Interest on Debt, exclusive of that shown under Expenditure on Productive Public Works:					
Interest on Loans contracted in England	2,395,000	2,435,649	40,649	- -	The increase occurs mainly in the Interest payable on Temporary Loans from the Bank of England; but it is also partly owing to 2,000,000 *l.* of Debt at 4 per cent. having been incurred in the year instead of 1,950,000 *l.* at 3½ per cent., and to its having been incurred earlier than was provided for in the Budget.
Interest on the Indian Transfer Loan of 22nd April 1854	44,700	45,498	798	—	
Interest on Service Funds and other Obligations:					
Interest on the Balance of the India Office Provident Fund	800	831	31	—	
Interest on Deposits in Regimental Savings Banks of Men returned from India	1,000	- -	- -	1,000	The sum included in the Budget Estimate was not claimed in 1882-83.
Administration:					
Home Establishments, &c.	216,700	221,386	4,686	- -	The increase occurs mainly in the payments for Telegrams to India.
Payments on account of Administration in India	1,000	1,171	171	—	
Stores for India	- -	28,136	28,136	- -	Mainly owing to the transfer to this head of the cost of Indian Currency Notes, hitherto included among the charges for Stationery and Printing. The cost of Indian Stock Notes has also been included under this head.
Law and Justice:					
Stores for India	100	165	65	—	
Other Payments	1,200	1,112	- -	88	
Carried forward £.	2,889,800	2,988,467			

No. 15.—A Comparison of the Budget and Revised Estimates of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1882–83—*continued*.

DISBURSEMENTS—*continued.*	1882–83. Budget Estimate, March 1882.	1882–83. Revised Estimate, May 1883.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued.*	£.	£.	£.	£.	
CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE— Brought forward	45,300	52,264			
CHARGES ON THE REVENUE OF INDIA—*continued.*					
Brought forward	2,889,800	2,988,467			
MARINE:					
Pensions and Retired Allowances	35,000	- -	- -	35,000	These items have been included in the Revised Estimate under the heads of "Superannuation, Retired, and Compassionate Allowances," and "Civil Furlough and Absentee Allowances," respectively.
Furlough and Absentee Allowances	2,000	- -	- -	2,000	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	44,237	- -	25,763	Payments in respect of three quarters only were made within the year, and sums have also been withheld pending the settlement of certain questions under discussion.
Sundry items	1,000	1,500	500	- -	The Revised Estimate includes Pay and Subsistence Allowance of three Officers employed in superintending the fitting out of the new Indian Troopship "Clive."
Stores for India	136,700	75,142	- -	61,558	Less coal has been indented for than was estimated, and payment of a large portion of the cost of the Troopship "Clive," provided for in the Budget Estimate, has been deferred to 1883-84.
EDUCATION:					
Passage to India of Educational Officers on appointment, &c.	400	342	- -	58	
ECCLESIASTICAL:					
Passage to India of Chaplains on appointment	1,000	315	- -	685	In the Budget Estimate provision was made for 14 Chaplains proceeding to India during the year, whereas only five went out.
MEDICAL:					
Expenses of the Royal India Lunatic Asylum, Maintenance of Lunatics elsewhere, &c.	7,500	7,360	- -	140	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	10,000	10,000	—	—	
Her Majesty's Establishments in China	15,000	15,000	—	—	
Sundry items	2,000	1,366	- -	634	
Stores for India	300	335	35	—	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	6,200	4,771	- -	1,429	The demands for the various departments are liable to considerable fluctuation.
Other Payments	15,000	21,257	6,257	- -	The payments for freight, &c., from India of Chinchona Bark, and expenses attending the manufacture therefrom of Quinine and other Alkaloids, have been largely in excess of the Budget Estimate.

TERRITORIAL AND POLITICAL PENSIONS:					
His Highness Maharajah Duleep Sing	65,100	21,065	- -	44,035	The Budget Estimate included the probable advance of 44,000 *l.* to the Maharajah, which has not, however, been made, and is now included in the Estimate for 1883-84.
His Highness Nawab Nazim Syed Munsoor Ali	- -	10,000	10,000	- -	These sums were included in the Budget Estimate under the head of "Remittance Account between England and India."
Nawab Syed Ahmed Ali	- -	200	200	- -	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	230,000	210,888	- -	19,112	The Furlough Allowances of Officers of the Bengal Pilot Service have been included under this head in the Revised Estimate, but the payments on account of Furlough Allowances both to Members of the Civil Service and to Military Officers in Civil employ have been less than was estimated in March 1882.
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	1,360,000	1,389,847	29,847	- -	Marine Pensions and Retired Allowances, amounting to 34,911 *l.*, provided for in the Budget Estimate under "Marine," have been included in the Revised Estimate under this head, and 19,234 *l.* has also been included under this head in the Revised Estimate in respect of a half year's payments on account of the Provident Branch of the Bombay Civil Fund; but, on the other hand, Pensions and Gratuities, amounting to 21,327 *l.*, have been transferred in the Revised Estimate from this head to that of "Army—*Non-Effective.*"
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	8,000	8,834	834	- -	Consequent upon payments having been made in 1882-83 for claims which were in arrear.
Stores for India	123,000	153,757	30,757	- -	The indents received from Calcutta have been much heavier than was anticipated. On the other hand, the cost of Currency Notes has been transferred from this head to that of "Administration," and the payments under this head of service for Madras have been less than was estimated, owing to most of the supplies in the year for that Presidency being chargeable to Provincial Funds, and, therefore, treated as Remittance payments.
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c.	10,000	10,527	527	—	
Miscellaneous Charges connected with the Supply of Stores to India	8,000	17,772	9,772	- -	Of this increase, 5,240 *l.* is owing to the record under this head of the cost of Stores lost in transit to India, and payments for Marine Insurance, and the remainder mainly to the remission of Fines and Penalties incurred by Contractors in providing Stores and Freight, in excess of the Budget Estimate.
RAILWAYS:					
Subsidized Companies: Interest advanced:					
Bengal Central Railway	16,500	13,321	- -	3,179	Owing to the Capital of the Company not having been called up so early as was expected.
Rohilkund and Kumaon Railway	- -	350	350	- -	The arrangement under which this payment was made was not contemplated in March 1882.
Frontier Railways: Stores for India	103,000	78,302	- -	24,698	More was paid on this account in 1881-82 than was anticipated when the Budget Estimate for 1882-83 was prepared.
IRRIGATION AND NAVIGATION:					
Stores for India	200	1,234	1,034	- -	The demands for Stores have exceeded the Estimate received from India.
OTHER PUBLIC WORKS:					
Furlough Pay and Allowances of Officers in the Public Works Department	60,000	52,254	- -	7,746	The payments on account of Military Officers have been less than was estimated.
Royal Indian Engineering College	19,100	20,273	1,173	—	
Sundry items	10,000	8,526	- -	1,474	The decrease occurs in the expenses of Engineer Students while undergoing a course of practical instruction in this country.
Stores for India	1,600	3,019	1,419	- -	The demands for Stores have exceeded the Estimate received from India.
Carried forward £.	5,206,400	5,170,261			

No. 15.—A Comparison of the Budget and Revised Estimates of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1882-83—*continued*.

DISBURSEMENTS—*continued*.	1882-83. Budget Estimate, March 1882.	1882-83. Revised Estimate, May 1883.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued*.	£.	£.	£.	£.	
CHARGES IN RESPECT OF THE COLLECTION OF THE REVENUE—Brought forward	45,300	52,264			
CHARGES ON THE REVENUE OF INDIA—*continued*.					
Brought forward	5,206,400	5,170,261			
ARMY:					
Effective:					
Home Charges of British Forces serving in India	620,000	609,153	- -	10,847	The decrease occurs in the Pay and Allowances during voyage of regiments returning from India.
Furlough Allowances of Officers of the Indian Service	220,000	181,719	- -	38,281	Consequent upon the decrease in the number of Officers on furlough.
Indian Troop Service	365,000	324,664	- -	40,336	Owing to the late commencement of the Troop Season, 1882-83, and to the postponement to the year 1883-84 of certain repairs.
Passage of Officers and Troops otherwise than in Troop Ships	3,600	5,180	1,580	—	
Miscellaneous	29,000	33,137	4,137	- -	The payments for expenses connected with the Stud and for War Medals have been in excess of the Budget Estimate; on the other hand, undue provision was therein made for payments in respect of Surgeons studying at Netley.
Stores for India	628,900	529,053	- -	99,847	The decrease occurs mainly in the payments for Clothing, Medical, and Ordnance Stores.
Non-Effective:					
Retired Pay, &c., of British Forces, on account of service in India	730,000	731,230	1,230	—	
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,330,000	1,360,535	30,535	- -	Sufficient provision was not made in the Budget Estimate for the retirements which have taken place during the year, owing to the special measures adopted.
Capitalised value of Annuities granted to Officers of the Indian Army on Retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	- -	7,969	7,969	- -	In March 1882, it was not anticipated that any further payment would be made in England on this account.
Miscellaneous Pensions, &c. (formerly described as Lord Clive's Fund)	95,000	119,214	24,214	- -	Owing to the transfer to this head of Pensions and Gratuities provided for in the Budget Estimate under "Superannuation, Retired, and Compassionate Allowances."
Indian Service Family Pensions	3,500	3,733	233	—	
Expedition to Egypt:					
Canal dues, Passages, Bounty, &c.	- -	53,510	53,510	- -	} Expenditure not contemplated in March 1882.
Stores for Egypt	- -	52,786	52,786	- -	
	9,231,400	9,182,144			

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
(WORKING EXPENSES AND INTEREST.)					
GUARANTEED INTEREST	3,328,000	3,294,475	- -	33,525	In the uncertainty as to when the purchase of the Madras Irrigation and Canal Company's Undertaking would be effected, the payment of a whole year's Guaranteed Interest to that Company was provided for in the Budget Estimate, whereas, in consequence of the purchase having been made on the 30th June 1882, only a half year's interest had to be paid in the year. This accounts for 25,080 *l.* of the decrease, and the remainder is owing to Debentures of the Madras (?) and Bombay and Baroda Railway Companies, which have been recently discharged, not having been replaced by other Debt as soon as was expected.
EAST INDIAN RAILWAY:					
Annuity, Interest in lieu of Deferred Annuity, and Sinking Fund	1,219,300	1,216,735	- -	2,565	The net increase of 3,527 *l.* is owing to the redemption of a portion of the Annuity by the issue of India 3½ per Cent. Stock not provided for in the Estimate of March 1882, involving the payment of this sum in 1882–83, which would not otherwise have become due until 1883–84.
Interest on Debt	342,000	348,092	6,092	- -	
IRRIGATION AND NAVIGATION:					
Working and Maintenance	200	206	6	—	
	4,889,500	4,859,508			
DEBT:					
PERMANENT DEBT DISCHARGED:					
East India Bonds	70,000	59,600	- -	10,400	£ 7,800 of this decrease is the amount of Bonds, payment of which was claimed during 1881–82, in excess of the Estimate of March 1882 for that year; the remainder is the portion of the Debt, repayment of which had not been claimed on 31st March 1883.
India 5 per Cent. Stock	28,000	7,585	- -	20,415	The decreases are portions of the Debt, repayment of which had not been claimed on 31st March 1883.
East Indian Railway Debentures	1,950,000	1,939,600	- -	10,400	
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on security of East India Bonds	500,000	4,250,000	3,750,000	- -	*See* explanation under "Temporary Debt Incurred."
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund	500	546	46	—	
	2,548,500	6,257,331			
CAPITAL EXPENDITURE:					
PRODUCTIVE PUBLIC WORKS:					
State Railways	550,000	373,611	- -	176,389	Certain payments provided for in the Budget Estimate for 1882–83 have been postponed until 1883–84, in consequence of the non-completion of contracts.
Purchase of the Madras Irrigation and Canal Company's Undertaking, including 358,428 *l.*, the unrecovered portion of Loan to that Company	- -	1,762,505	1,762,505	- -	In the uncertainty as to when the purchase would be effected, no provision was made for it in the Budget Estimate.
EAST INDIAN RAILWAY:					
Discharge of portion of the East Indian Railway Annuity, under "East Indian Railway (Redemption of Annuities) Act, 1881," by the issue of India 3½ per Cent. Stock	- -	480,333	480,333	- -	*See* Receipt of the same amount under "Permanent Debt Incurred."
	550,000	2,616,449			
Carried forward £.	17,264,700	22,967,696			

No. 15.—A Comparison of the Budget and Revised Estimates of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1882-83—*continued*.

DISBURSEMENTS—*continued*.	1882-83. Budget Estimate, March 1882.	1882-83. Revised Estimate, May 1883.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	17,264,700	22,967,696			
DEPOSITS AND ADVANCES:					
Payments to Guaranteed and Subsidized Railway Companies out of Capital Funds - - - - - - - - - - - - - - -	1,370,000	1,406,885	36,885	- -	The Estimates are framed in communication with the Railway Companies.
Capital Expended on the Southern Mahratta Railway - - - -	- -	130,973	130,973	- -	*See* "Capital received from the Southern Mahratta Railway Company," *per contra*.
Advances Repayable:					
For Purchase of Malt Liquor on behalf of the Imperial Government, &c. - -	3,000	5,711	2,711	—	
Expedition to Egypt: Portion of Expenses paid in England recoverable from the Imperial Government - - - - - - - - - - - -	- -	4,938	4,938	- -	Not contemplated in March 1882.
Miscellaneous Deposits:					
Investment of Receipt (*per contra*) in respect of the Legacy bequeathed by Miss Mary Ann Bruce - - - - - - - - - - - -	- -	853	853	—	
Repayment of Amounts received into the Home Treasury on account of the effects of Deceased Persons who died on the voyage from India - - - - -	- -	602	602	—	
	1,373,000	1,549,962			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments on account of Postage collected in India, sums received in India for Money Orders, &c. - -	120,000	156,166	36,166	- -	The Revised Estimate includes 14,664 *l.*, and 2,940 *l.* on account of payments hitherto provided for under "Miscellaneous Payments, &c." and under "Family Remittances, &c.," respectively, and 18,562 *l.* for payments to the Postmaster General on account of sums collected in India for Postage and Money Orders in excess of the Budget Estimate.
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	187,000	164,694	- -	22,306	£. 19,234 on account of the Provident Branch of the Bombay Civil Fund has been included in the Revised Estimate under "Superannuation, Retired, and Compassionate Allowances." The remainder of the decrease occurs in the Advances on account of the Madras Civil Fund.
Family Remittances, Remittances by Administrators General, &c. - - - -	575,000	377,866	- -	197,134	The decrease occurs mainly in Family Remittances.
East Indian Railway Company: Advances for Purchase of Stores, &c. - - -	575,000	455,675	- -	119,325	The Estimate framed by the Railway Company proved to be largely in excess of its requirements.
Stores chargeable to Provincial and Local Funds, and to Native States - - -	159,000	224,563	65,563	- -	The Revised Estimate includes 28,733 *l.* on account of Copper for the Calcutta Mint; large indents were also received for Railway Stores, and the cost of Stationery and Printing Stores for Madras has been charged under this head.
Miscellaneous Payments to be brought to charge or recovered in India - - -	72,000	51,998	- -	20,002	The sums of 10,200 *l.* and 14,664 *l.* on account of payments hitherto included under this head have been transferred in the Revised Estimate to "Territorial and Political Pensions," and to "Payments to Her Majesty's Treasury and other Public Departments," respectively; but, on the other hand, the payments of a miscellaneous character have increased to the extent of 4,862 *l.*
	1,688,000	1,430,062			
Total Disbursements - - - £.	20,325,700	25,948,620			

India Office, 10 May 1883.

Henry Waterfield, Financial Secretary.

RETURN.

EAST INDIA (HOME ACCOUNTS).

Ordered, by The House of Commons, *to be Printed,*
11 *May* 1883.

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AND
ESTIMATE for 1882-83.

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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1881/82;

AND

ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1882/83;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office,
10 May 1883.

LOUIS MALLET,
Under Secretary of State.

Ordered, by The House of Commons, *to be Printed,*
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PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR 1881-82.

GENERAL ACCOUNT of the REVENUE and EXPENDITURE, and RECEIPTS and for the Year ended

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£.	£.	£.
Balance on the 1st April 1881 - - - - -	70	185	13,371,101	4,127,749	17,498,850
			India.	England.	
			£.	£.	
Revenue, Ordinary - -			60,244,086	2,669,657	
Revenue from *Productive Public Works - -			10,781,662	401	
£.	1	4	71,025,748	2,670,058	73,695,806
Productive Public Works Expenditure formerly treated as Ordinary now transferred to Capital by credit as an extraordinary receipt - - - - - - - - - -	4	20	640,608	- -	640,608
DEBT, ORDINARY:					
Permanent Debt incurred, exclusive of that for Productive Public Works and East Indian Railway - -	61	174	- -	1,205,647	1,205,647
Temporary or Floating Debt incurred - - - - -	62	176	- -	1,250,000	1,250,000
Special Loans - - - - - - - - - -	63	176	259	- -	259
Treasury Notes, bearing Interest, issued to Service Funds	64	177	360,369	- -	360,369
Receipts of Service Funds bearing Interest - - -	65	177	701,499	4,035	705,534
Savings Bank Deposits, &c. received - - - -	66	178	1,661,191	- -	1,661,191
DEBT FOR PRODUCTIVE PUBLIC WORKS:					
Debt incurred for Productive Public Works - - -	61	174	1,958,611	- -	1,958,611
Debt incurred for East Indian Railway - - -	61	174	1,041,562	- -	1,041,562
Debt Transferred for Productive Public Works - -	61	174	951,858	- -	951,858
EXCLUDED LOCAL FUNDS - - - - - -	67	179	699,520	- -	699,520
POLITICAL, PRIZE, AND RAILWAY FUNDS - -	69	184	30,840	- -	30,840
DEPOSITS, ADVANCES, &c.:					
Provincial Adjustments - - - - - - -	53	157	1,521,019	- -	1,521,019
Deposits - - - - - - - - - - -	68	179	12,873,448	- -	12,873,448
Commission for Reduction of Debt: Amount transferred -	40 A.	99	715,151	- -	715,151
Miscellaneous - - - - - - - - - -	–	–	132,464	8,993	141,457
Repayment of Advances - - - - - - -	–	–	4,564,547	13,505	4,578,052
Repayment of Sums advanced on Loan to Municipalities, Native States, &c. - - - - - - - - -	71	186	392,345	- -	392,345
Capital Receipts of Guaranteed and Subsidized Railway and other Companies - - - - - - -	76	200	1,452,956	596,916	2,049,872
Money Orders - - - - - - - - - -	–	–	5,733,515	- -	5,733,515
ACCOUNTS BETWEEN PRESIDENCIES:					
Bills drawn, Remittances of Treasure, Advances recovered	–	–	14,800,297	- -	14,800,297
ACCOUNTS BETWEEN INDIA AND ENGLAND:					
Amount received for Bills drawn by Secretary of State on Treasuries in India - - - - - - -	79	205	- -	18,412,429	18,412,429
Other Remittance transactions - - - - - -	–	–	1,551,109	323,759	1,874,868
TOTAL - - - £.			136,180,017	28,613,091	164,793,108

* "Productive Public Works" are those formerly called Public Works Extraordinary.

DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1882.

	India. £.	England. £.	No. of Account.	No. of Page.	India. £.	England. £.	TOTAL. £.
Expenditure, Ordinary -	51,963,615	9,500,459					
Expenditure on Productive Public Works - - -	4,741,718	4,907,287					
£.	56,705,333	14,407,746	2	6	56,705,333	14,407,746	71,113,079
DEBT, ORDINARY:							
Permanent Debt discharged, exclusive of that for Productive Public Works - - - - - - -			61	174	* 31,334	†4,467,328	4,498,662
Permanent Debt reduced by transfer to Debt incurred for Productive Public Works - - - - - -			61	174	951,858	- -	951,858
Temporary or Floating Debt paid off - - - -			62	176	- -	1,250,000	1,250,000
Treasury Notes of Service Funds paid off - - -			64	177	136,734	- -	136,734
Payments out of Deposits of Service Funds bearing Interest - - - - - - - - - -			65	177	692,005	558	692,563
Savings Bank Deposits, &c. repaid - - - -			66	178	1,562,203	- -	1,562,203
CAPITAL EXPENDITURE:							
Productive Public Works, Capital Expenditure - -			4	17	1,830,536	439,325	2,269,861
Productive Public Works Expenditure formerly treated as Ordinary now transferred to Capital by Credit as an extraordinary receipt - - - - - -			4	20	640,608	- -	640,608
Productive Public Works, East Indian Railway - -			4 B.	22	455,262	586,300	1,041,562
EXCLUDED LOCAL FUNDS - - - - -			67	179	670,045	- -	670,045
POLITICAL, PRIZE, AND RAILWAY FUNDS - -			69	184	34,704	- -	34,704
DEPOSITS, ADVANCES, &c.:							
Provincial Adjustments - - - - - - -			53	157	1,227	- -	1,227
Deposits - - - - - - - - - -			68	179	13,050,822	- -	13,050,822
Commission for Reduction of Debt: Amount applied to discharge of Debt - - - - - - - -			40 A.	99	174,053	- -	174,053
Miscellaneous - - - - - - - - - -			–	–	479,492	1,814,263	2,293,755
Advances repayable - - - - - - - - -			–	–	4,643,594	6,309	4,649,903
Advances by way of Loan to Municipalities, Native States, &c. - - - - - - - - -			71	186	197,162	- -	197,162
Payments to Guaranteed and Subsidized Railway and other Companies out of Capital Funds - - -			76	200	1,085,736	1,449,445	2,535,181
Money Orders - - - - - - - - - -			–	–	5,714,140	- -	5,714,140
Remittances between Districts - - - - - -			–	–	129,469	- -	129,469
ACCOUNTS BETWEEN PRESIDENCIES:							
Bills paid, Remittances of Treasure, Advances made -			–	–	13,801,121	- -	13,801,121
ACCOUNTS BETWEEN INDIA AND ENGLAND:							
Secretary of State's Bills paid in India - - -			79	205	18,336,997	- -	18,336,997
Other Remittance transactions - - - - -			–	–	332,669	1,570,908	1,903,577
Balance on the 31st March 1882 - - -			70	185	‡14,522,913	2,620,909	17,143,822
TOTAL - - - £.					136,180,017	28,613,091	164,793,108

	£.
Revenue - - - - - - - - - - - - - -	73,695,806
Expenditure chargeable thereon - - - - - - - -	71,113,079
Excess of Revenue over Expenditure - - -	£. 2,582,727

* Besides 174,053 *l.* shown below under "Deposits" (Commission for Reduction of Debt).
† Besides 25,505 *l.* on account of East Indian Railway Sinking Fund, the cost of purchase of which is included in "Expenditure on Productive Public Works."
‡ Includes 541,098 *l.* on account of the Commission for Reduction of Debt.

No. 1.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received for the Year ended

HEADS OF REVENUE.	No. of Account.	No. of Page.	India,* General.	Central Provinces.	British Burmah.	Assam.	
REVENUE, ORDINARY:			£.	£.	£.	£.	
Land Revenue	6	24	94,998	613,759	1,052,262	379,380	1
Opium	14	40	18	21,834	30,315	45,905	2
Salt	13	38	1,898,111	- -	19,698	- -	3
Stamps	15	42	32,228	121,258	82,153	64,681	4
Excise on Spirits and Drugs	9	32	28,572	204,456	224,986	189,266	5
Provincial Rates	11	33	5,587	56,454	78,121	32,215	6
Customs	12	34	- -	- -	648,657	- -	7
Assessed Taxes	10	33	4	26,869	-	- -	8
Forest	8	30	12,809	117,289	223,180	16,605	9
Registration	16	43	853	6,238	1,606	3,297	10
Tributes and Contributions	7	29	226,273	13,510	- -	- -	11
			2,299,453	1,181,667	2,360,978	731,349	12
Post Office	18	46	55,979	36,311	25,411	18,723	13
Telegraph	19	48	417,421	- -	- -	- -	14
Mint	17	44	35,172	- -	- -	- -	15
Law and Justice	21	60	42,883	55,752	53,132	15,867	16
Police	22	66	6,769	20,043	21,888	7,262	17
Marine	23	67	51,495	- -	17,696	- -	18
Education	24	74	2,930	8,601	4,705	2,657	19
Medical	25	77	378	359	1,460	111	20
Scientific and other Minor Departments	20	57	14,021	488	358	57	21
Interest	27	80	438,610	1,417	1,090	1,066	22
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	30	86	99,680	327	512	121	23
Stationery and Printing	26	78	8,273	2,562	551	212	24
Miscellaneous	32	88	49,712	12,826	15,329	5,526	25
Subsidized Railways	41	102	- -	- -	- -	- -	26
Irrigation and Navigation	42	104	291	- -	3,196	169	27
Other Public Works	47	128	34,005	16,482	16,761	11,425	28
Army	54	158	689,279	- -	- -	- -	29
„ English Contribution for Afghan War	57	170	- -	- -	- -	- -	30
„ Military Operations in Afghanistan	57	170	307,131	- -	- -	- -	31
REVENUE, ORDINARY	-	-	4,552,582	1,336,830	2,523,067	794,545	32
REVENUE FROM PRODUCTIVE PUBLIC WORKS:							
Railways:							
State (Gross Earnings)	45A	124	1,045,211	94,850	152,933	- -	33
Guaranteed (Net Traffic Receipts)	3	16	3,615,479	- -	- -	- -	34
East Indian Railway (Net Traffic Receipts, &c.)	4A	22	3,261,627	- -	- -	- -	35
Irrigation and Navigation:							
Direct Receipts	45	122	- -	- -	- -	- -	36
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	3A	16	- -	- -	- -	- -	37
Portion of Land Revenue due to Irrigation	6	24	- -	- -	- -	- -	38
REVENUE from PRODUCTIVE PUBLIC WORKS	-	-	7,922,317	94,850	152,933	- -	39
GRAND TOTAL REVENUE £.			12,474,899	1,431,680	2,676,000	794,545	40

* Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Inland Customs, the Telegraph, the Calcutta Mint, and other Departments under the direct administration of the Governor General in Council, the Revenue and Charges of the Districts of Coorg and Ajmere, and the expenses of the British Representatives at the principal Native Courts in India.

on each Account in the several PROVINCES of *British India*, and in *England*, 31st March 1882.

	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
1	3,794,389	5,751,104	2,061,963	4,354,421	3,845,746	21,948,022	- -	21,948,022
2	7,535,893	43,547	- -	- -	2,184,932	9,862,444	- -	9,862,444
3	2,483,613	- -	- -	1,472,917	1,501,281	7,375,620	- -	7,375,620
4	1,202,392	581,759	337,326	544,024	415,551	3,381,372	- -	3,381,372
5	937,393	414,712	119,247	648,382	660,260	3,427,274	- -	3,427,274
6	724,417	891,660	256,320	618,765	231,951	2,895,490	- -	2,895,490
7	830,727	- -	- -	198,724	683,280	2,361,388	- -	2,361,388
8	163,897	120,378	46,089	47,725	131,867	536,829	- -	536,829
9	63,374	106,609	68,831	80,690	182,812	872,199	2,236	874,435
10	101,815	60,941	23,778	58,821	27,365	284,714	- -	284,714
11	- -	- -	28,160	344,693	94,237	706,873	- -	706,873
12	17,837,910	7,970,710	2,941,714	8,369,162	9,959,282	53,652,225	2,236	53,654,461
13	219,697	128,128	168,125	141,603	155,930	949,907	- -	949,907
14	- -	- -	- -	- -	- -	417,421	51,787	469,208
15	- -	- -	- -	23	35,361	70,556	28	70,584
16	171,655	95,083	87,804	76,242	79,036	677,454	- -	677,454
17	52,273	40,236	12,976	46,131	40,427	248,005	- -	248,005
18	108,198	- -	- -	1,128	59,346	237,863	13	237,876
19	57,336	13,592	8,162	31,307	60,902	189,292	- -	189,292
20	13,604	1,337	1,536	7,910	8,814	35,509	3,998	39,507
21	28,563	10,768	5,076	13,711	3,432	76,469	44,480	120,949
22	75,971	23,152	12,332	97,812	188,984	840,434	56,470	896,904
23	8,293	2,663	45,112	45,909	47,683	250,300	105,973	356,273
24	12,213	11,438	8,131	7,189	7,230	57,799	12	57,811
25	97,830	28,467	89,313	55,002	26,762	380,767	15,471	396,238
26	- -	- -	- -	- -	- -	- -	2,290	2,290
27	72,588	11,896	16,502	15,712	10,885	131,239	- -	131,239
28	90,530	130,693	67,246	91,960	121,532	580,634	13,636	594,270
29	- -	- -	- -	189,396	214,769	1,093,444	68,263	1,161,707
30	- -	- -	- -	- -	- -	- -	2,305,000	2,305,000
31	- -	- -	- -	183	47,454	354,768	- -	354,768
32	18,846,661	8,468,163	3,464,029	9,190,380	11,067,829	60,244,086	2,669,657	62,913,743
33	327,005	52,897	869,598	- -	14,048	2,556,542	- -	2,556,542
34	- -	- -	- -	- -	- -	3,615,479	- -	3,615,479
35	- -	- -	- -	- -	- -	3,261,627	230	3,261,857
36	125,510	467,429	232,994	15,177	24,518	865,628	171	865,739
37	- -	- -	- -	—8,834	- -	—8,834	- -	—8,834
38	- -	87,238	33,331	334,441	36,210	491,220	- -	491,220
39	452,515	607,564	1,135,923	340,784	74,776	10,781,662	401	10,782,063
40	19,299,176	9,075,727	4,599,952	9,531,164	11,142,605	71,025,748	2,670,058	73,695,806

No. 2.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General.	Central Provinces.	British Burmah.	Assam.	
EXPENDITURE, ORDINARY:			£.	£.	£.	£.	
Refunds and Drawbacks*	34	90	11,893	5,534	12,616	1,713	1
Assignments and Compensations†	38A	95	268,606	7,674	- -	3,274	2
Charges in respect of Collection, viz.:—							
Land Revenue	6	25	73,532	74,076	194,155	83,377	3
Opium	14	41	—1,275	- -	- -	- -	4
Salt	13	38	239,965	- -	385	- -	5
Stamps	15	42	—27,872	2,697	2,190	2,283	6
Excise on Spirits and Drugs	9	32	1,053	5,752	1,047	864	7
Provincial Rates	11	33	- -	- -	3,717	518	8
Customs	12	37	—21	- -	25,934	- -	9
Assessed Taxes	10	33	- -	45	- -	- -	10
Forest	8	31	13,460	49,634	115,005	16,483	11
Registration	16	43	393	2,800	1,065	2,116	12
Direct Demands on the Revenues	–	–	579,734	148,212	356,114	110,628	13
Post Office	18	47	64,386	30,618	19,947	24,581	14
Telegraph	19	49	442,087	- -	- -	- -	15
Mint	17	44	40,619	- -	- -	- -	16
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	28	82	1,504,836	2,005	- -	- -	17
Interest on Service Funds and other Obligations	29	84	229,520	1,969	921	1,328	18
Administration	35	91	402,329	40,485	42,019	21,728	19
Law and Justice	21	61	159,350	125,029	154,135	59,372	20
Police	22	66	35,444	118,643	191,728	89,095	21
Marine, including River Navigation	23	68	93,692	- -	40,217	- -	22
Education	24	74	14,789	56,778	32,403	22,540	23
Ecclesiastical	36	93	17,311	4,370	5,398	1,836	24
Medical	25	77	14,366	31,923	22,348	11,571	25
Political Agencies and other Foreign Services	37	94	415,365	316	5,876	4,228	26
Scientific and other Minor Departments	20	58	219,449	18,349	9,470	4,139	27
Territorial and Political Pensions	38B	96	156,946	39,480	- -	3,107	28
Civil Furlough and Absentee Allowances	39	99	509	- -	970	- -	29
Superannuation, Retired, and Compassionate Allowances	31	87	200,563	14,998	14,229	4,841	30
Stationery and Printing	26	78	—44,549	12,089	15,607	4,945	31
Miscellaneous	33	89	49,887	9,299	15,749	8,326	32
Famine Relief and Insurance:							
Relief	40	99	- -	- -	- -	- -	33
Protective Works	40B	100	162,288	- -	- -	- -	34
Reduction of Debt	40A	99	715,151	- -	- -	- -	35
Railways	41	102	101,264	3,722	- -	1,333	36
„ Subsidized Railways	41	103	- -	- -	- -	- -	37
„ Frontier Railways	41	103	—459,837	- -	- -	- -	38
Irrigation and Navigation	43	109	7,304	- -	49,789	3,618	39
Other Public Works	48	132	924,682	160,368	387,416	152,190	40
Army	54	159	6,775,019	- -	- -	- -	41
„ Military Operations in Afghanistan	57	170	1,338,009	- -	- -	- -	42
Exchange on Transactions with London	59 & 60	172	2,339,771	—56	—763	— 11	43
			16,500,784	827,597	1,363,573	529,395	44
Add—Portion of Allotments to Provincial Governments not spent in the Year	53	157	- -	88,021	55,357	43,973	45
Deduct—Amount included in the above, met by Provincial Governments from accumulated balances of previous years	53	157	1,227	- -	- -	- -	46
EXPENDITURE, ORDINARY	–	–	16,499,557	915,618	1,418,930	573,368	47
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):							
Railways:							
State (Working and Maintenance)	46	125	605,312	69,345	89,676	- -	48
Guaranteed (Interest, Surplus Profits, &c.)	3	16	354,724	18	- -	- -	49
East Indian Railway (Annuity, Surplus Profits, &c.)	4A	22	198,164	- -	- -	- -	50
Irrigation and Navigation:							
Working and Maintenance	46	125	- -	- -	- -	- -	51
Madras Irrigation and Canal Company (Interest, &c.)	3A	16	- -	- -	- -	- -	52
Interest on Debt incurred for Productive Public Works	28	82	1,313,200	24,900	55,944	- -	53
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST)	–	–	2,471,400	94,263	145,620	- -	54
GRAND TOTAL EXPENDITURE £.			18,970,957	1,009,881	1,564,550	573,368	55

* *See* Note at head of Account 34, page 90.

REVENUES of *India*, for the Year ended 31st March 1882.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.		GRAND TOTAL.
							Stores for India.	Other Charges.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	71,038	19,124	13,447	43,003	94,002	272,370	- -	- -	272,370
2	16,412	7,204	22,112	121,306	747,852	1,194,440	- -	- -	1,194,440
3	310,222	647,120	231,635	723,764	665,370	3,003,251	- -	541	3,003,792
4	2,055,643	- -	- -	- -	1,905	2,056,273	1,062	- -	2,057,335
5	3,719	- -	- -	132,817	109,323	486,209	- -	- -	486,209
6	42,370	10,121	13,037	14,389	18,546	77,761	32,862	- -	110,623
7	27,300	17,149	5,590	18,645	19,483	96,883	3	- -	96,886
8	23,204	686	15,906	3,777	5,418	53,226	- -	- -	53,226
9	68,579	- -	- -	23,290	77,311	195,093	17	- -	195,110
10	9,614	614	196	580	2,025	13,074	- -	- -	13,074
11	39,454	91,475	51,594	60,289	114,963	552,357	64	5,224	557,645
12	62,902	31,477	13,361	41,933	23,354	179,401	- -	- -	179,401
13	2,730,457	824,970	366,878	1,183,793	1,879,552	8,180,338	34,008	5,765	8,220,111
14	334,482	145,888	164,352	105,311	152,558	1,051,123	23,212	73,600	1,147,935
15	- -	- -	- -	- -	- -	442,087	49,082	45,032	536,201
16	- -	- -	- -	511	27,379	68,509	18,833	184	87,526
17	- -	4,855	- -	- -	- -	1,511,696	- -	2,512,420	4,024,116
18	35,783	7,606	4,520	80,060	171,571	533,278	- -	706	533,984
19	182,750	148,499	123,953	136,693	164,469	1,262,925	8,785	222,646	1,494,356
20	901,184	520,556	322,313	476,666	513,910	3,232,515	2	224	3,232,741
21	408,659	597,397	283,589	413,067	416,239	2,553,861	- -	- -	2,553,861
22	105,525	- -	659	5,461	180,030	425,584	133,688	64,126	623,398
23	279,552	163,717	110,111	170,402	227,869	1,078,161	- -	329	1,078,490
24	20,263	21,478	22,449	34,673	33,916	161,694	- -	442	162,136
25	145,203	94,770	74,599	146,945	133,992	675,717	- -	7,468	683,185
26	2,034	12,906	76,633	21,414	84,742	623,514	236	25,596	649,346
27	102,194	52,263	26,375	65,737	42,424	540,400	6,520	14,071	560,991
28	100,740	105,187	46,052	105,514	94,037	651,063	- -	31,265	682,328
29	2,782	- -	- -	88	546	4,895	- -	217,747	222,642
30	95,117	104,374	53,791	175,735	151,539	815,187	- -	1,367,140	2,182,327
31	228,062	51,094	42,693	86,309	50,940	447,190	112,220	6,474	565,884
32	78,925	25,215	19,514	102,268	38,012	347,195	- -	44,156	391,351
33	*—12,307*	229	359	46,403	- -	34,684	- -	165	34,849
34	- -	16,615	202,840	5,983	362,274	750,000	- -	- -	750,000
35	- -	- -	- -	- -	- -	715,151	- -	- -	715,151
36	119,729	7,830	6,930	2,376	4,489	247,673	- -	- -	247,673
37	13,226	- -	- -	- -	- -	13,226	- -	4,301	17,527
38	- -	- -	755,319	- -	*—134,791*	*—138,809*	363,491	- -	224,682
39	339,725	22,271	37,231	179,310	150,663	789,911	22	- -	789,933
40	1,218,106	520,256	409,165	599,436	646,079	5,017,698	6,672	89,346	5,113,716
41	- -	- -	- -	3,498,745	2,944,969	13,218,733	575,194	3,422,288	17,216,215
42	- -	- -	- -	*—64,652*	358,567	1,631,924	503	12,500	1,644,927
43	*—9,640*	*—355*	*—1,707*	† 12,658	1,216,803	3,556,700	- -	- -	3,556,700
44	7,422,551	3,447,621	3,148,618	7,590,906	9,612,778	50,443,823	1,332,468	8,167,991	59,944,282
45	221,262	433,595	162,980	75,837	439,994	1,521,019	- -	- -	1,519,792
46	- -	- -	- -	- -	- -	*1,227*			
47	7,643,813	3,881,216	3,311,598	7,666,743	10,052,772	51,963,615	1,332,468	8,167,991	61,464,074
48	190,261	39,083	692,715	- -	- -	1,686,392	- -	- -	1,686,392
49	3,236	15,539	12,342	9,941	18,141	413,941	- -	3,264,813	3,678,754
50	1,003	- -	- -	- -	- -	199,257	- -	1,239,446	1,438,703
51	104,120	170,859	85,257	72,977	22,229	455,442	- -	193	455,635
52	- -	- -	- -	513	- -	513	- -	49,983	50,496
53	336,149	255,577	403	- -	- -	1,986,173	- -	352,852	2,339,025
54	634,859	481,058	790,717	83,431	40,370	4,741,718	- -	4,907,287	9,649,005
55	8,278,672	4,362,274	4,102,315	7,750,174	10,093,142	56,705,333	1,332,468	13,075,278	71,113,079
								£. 14,407,746.	

† *See* Note at head of Account 38A, page 95.

No. 2*a*.—ACCOUNT of the REVENUE and EXPENDITURE of the Government of LOCAL, for the Year

HEADS OF REVENUE.	England (Imperial).	India.			Total.
		Imperial.	Provincial.	Local.	
REVENUE ORDINARY:	£.	£.	£.	£.	£.
Land Revenue	- -	15,313,251	6,495,460	139,311	21,948,022
Opium	- -	9,862,444	- -	- -	9,862,444
Salt	- -	7,350,727	24,893	- -	7,375,620
Stamps	- -	576,252	2,805,120	- -	3,381,372
Excise on Spirits and Drugs	- -	675,701	2,750,320	1,253	3,427,274
Provincial Rates	- -	178,718	455,599	2,261,173	2,895,490
Customs	- -	2,106,434	254,954	- -	2,361,388
Assessed Taxe	- -	382,986	153,843	- -	536,829
Forest	2,236	804,984	37,196	30,019	874,435
Registration	- -	853	283,861	- -	284,714
Tributes and Contributions	- -	706,873	- -	- -	706,873
	2,236	37,959,223	13,261,246	2,431,756	53,654,461
Post Office	- -	945,326	3,446	1,135	949,907
Telegraph	51,787	417,421	- -	- -	469,208
Mint	28	70,556	- -	- -	70,584
Law and Justice	- -	85,638	591,234	582	677,454
Police	- -	5,699	199,370	42,936	248,005
Marine	13	106,764	131,099	- -	237,876
Education	- -	1,086	131,085	57,121	189,292
Medical	3,998	5	31,805	3,699	39,507
Scientific and other Minor Departments	44,480	18,370	47,534	10,565	120,949
Interest	56,470	808,237	14,531	17,666	896,904
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	105,973	232,688	14,120	3,492	356,273
Stationery and Printing	12	11,733	46,066	- -	57,811
Miscellaneous	15,471	73,795	196,562	110,410	396,238
Subsidized Railways	2,290	- -	- -	- -	2,290
Irrigation and Navigation	- -	29,216	100,707	1,316	131,239
Other Public Works	13,636	71,755	357,970	150,909	594,270
Army	68,263	1,093,444	- -	- -	1,161,707
„ English Contribution for Afghan War	2,305,000	- -	- -	- -	2,305,000
„ Military Operations in Afghanistan	- -	354,768	- -	- -	354,768
REVENUE ORDINARY £.	2,669,657	42,285,724	15,126,775	2,831,587	62,913,743
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
Railways:					
State (Gross Earnings)	- -	1,981,837	574,705	- -	2,556,542
Guaranteed (Net Traffic Receipts)	- -	3,615,479	- -	- -	3,615,479
East Indian Railway (Net Traffic Receipts, &c.)	230	3,261,627	- -	- -	3,261,857
Irrigation and Navigation:					
Direct Receipts	171	321,742	543,886	- -	865,799
Madras Irrigation and Canal Company (Net Traffic Receipts)	- -	—8,834	- -	- -	—8,834
Portion of Land Revenue due to Irrigation	- -	491,220	- -	- -	491,220
REVENUE FROM PRODUCTIVE PUBLIC WORKS	401	9,663,071	1,118,591	- -	10,782,063
GRAND TOTAL REVENUE £.	2,670,058	51,948,795	16,245,366	2,831,587	73,695,806

£. 54,618,853.

INDIA in *India* and in *England* in the three Divisions, IMPERIAL, PROVINCIAL, and ended 31st March 1882.

HEADS OF EXPENDITURE.	ENGLAND (Imperial).	INDIA.			TOTAL.
		Imperial.	Provincial.	Local.	
EXPENDITURE, ORDINARY:	£.	£.	£.	£.	£.
Refunds and Drawbacks	-	180,130	78,974	13,266	272,370
Assignments and Compensations	-	492,266	702,174	-	1,194,440
Charges in respect of Collection, viz.:					
Land Revenue	541	808,761	1,646,104	548,386	3,003,792
Opium	1,062	2,054,998	1,275	-	2,057,335
Salt	-	423,653	62,556	-	486,209
Stamps	32,862	*—13,574*	91,335	-	110,623
Excise on Spirits and Drugs	3	18,835	77,221	827	96,886
Provincial Rates	-	-	5,181	48,045	53,226
Customs	17	22,667	172,426	-	195,110
Assessed Taxes	-	580	12,494	-	13,074
Forest	5,288	512,016	19,171	21,170	557,645
Registration	-	393	179,008	-	179,401
Direct Demands on the Revenues £.	39,773	4,500,725	3,047,919	631,694	8,220,111
Post Office	96,812	955,640	37,738	57,736	1,147,935
Telegraph	94,114	442,087	-	-	536,201
Mint	19,017	68,485	24	-	87,526
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	2,512,420	1,504,836	6,860	-	4,024,116
Interest on Service Funds and other Obligations	706	528,865	921	3,492	533,984
Administration	231,431	653,785	582,962	26,178	1,494,356
Law and Justice	226	561,136	2,669,322	2,057	3,232,741
Police	-	82,847	2,204,841	266,173	2,553,861
Marine, including River Navigation	197,814	272,982	152,602	-	623,398
Education	329	9,123	735,432	333,606	1,078,490
Ecclesiastical	442	119,996	41,698	-	162,136
Medical	7,468	167,704	405,343	102,670	683,185
Political Agencies	25,832	622,436	773	305	649,346
Scientific and other Minor Departments	20,591	388,801	112,835	38,764	560,991
Territorial and Political Pensions	31,265	651,063	-	-	682,328
Civil Furlough and Absentee Allowances	217,747	3,925	970	-	222,642
Superannuation, Retired, and Compassionate Allowances	1,367,140	643,631	170,420	1,136	2,182,327
Stationery and Printing	118,694	134,867	309,818	2,505	565,884
Miscellaneous	44,156	95,743	162,678	88,774	391,351
Famine Relief and Insurance:					
Relief	165	*—12,078*	46,762	-	34,849
Protective Works	-	750,000	-	-	750,000
Reduction of Debt	-	715,151	-	-	715,151
Railways	-	121,418	126,255	-	247,673
„ Subsidized Railways	4,301	13,226	-	-	17,527
„ Frontier Railways	363,491	*—138,809*	-	-	224,682
Irrigation and Navigation	22	425,884	359,678	4,349	789,933
Other Public Works	96,018	1,486,638	2,139,304	1,391,756	5,113,716
Army	3,997,482	13,218,733	-	-	17,216,215
„ Military Operations in Afghanistan	13,003	1,631,924	-	-	1,644,927
Exchange on Transactions with London	-	3,557,463	*—763*	-	3,556,700
EXPENDITURE, ORDINARY £.	9,500,459	34,178,236	13,314,392	2,951,195	59,944,282
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):					
Railways:					
State (Working and Maintenance)	-	1,342,770	343,622	-	1,686,392
Guaranteed (Interest, Surplus Profits, &c.)	3,264,813	413,941	-	-	3,678,754
East Indian Railway (Annuity, Surplus Profits, &c.)	1,239,446	199,257	-	-	1,438,703
Irrigation and Navigation:					
Working and Maintenance	193	180,463	274,979	-	455,635
Madras Irrigation and Canal Company (Interest, &c.)	49,983	513	-	-	50,496
Interest on Debt incurred for Productive Public Works	352,852	1,313,200	672,973	-	2,339,025
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST)	4,907,287	3,450,144	1,291,574	-	9,649,005
Add—Portion of Allotments to Provincial Governments not spent in the year	-	-	1,754,990	-	1,519,792
Deduct—Amount included in the above, met by Provincial Governments from accumulated balances of previous years	-	-	-	*235,198*	
GRAND TOTAL EXPENDITURE £.	14,407,746	37,628,380	16,360,956	2,715,997	71,113,079

£. 52,036,126.

No. 2*b*.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing the for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
REVENUE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	93,332	423,781	693,826	274,379	2,944,158	4,788,556	1,366,612	3,358,312	1,370,295	15,313,251
Opium	18	21,834	30,315	45,905	7,535,893	43,547	–	–	2,184,932	9,862,444
Salt	1,898,111	–	16,415	–	2,468,909	–	–	1,472,917	1,494,375	7,350,727
Stamps	32,228	–	–	–	– –	–	–	544,024	–	576,252
Excise on Spirits and Drugs	27,319	–	–	–	– –	–	–	648,382	–	675,701
Provincial Rates	522	12,526	–	–	– –	117,286	48,384	–	–	178,718
Customs	– –	–	411,084	–	822,154	–	–	198,724	674,472	2,106,434
Assessed Taxes	4	10,873	–	–	128,897	80,378	17,089	47,725	98,020	382,986
Forest	12,809	117,289	185,984	16,605	63,374	106,609	68,831	50,671	182,812	804,984
Registration	853	–	–	–	– –	–	–	–	–	853
Tributes and Contributions	226,273	13,510	–	–	– –	–	28,160	344,693	94,237	706,873
£.	2,291,469	599,813	1,337,624	336,889	13,963,385	5,136,376	1,529,076	6,665,448	6,099,143	37,959,223
Post Office	55,979	36,311	25,388	18,723	218,585	128,128	164,733	141,549	155,930	945,326
Telegraph	417,421	–	–	–	– –	–	–	–	–	417,421
Mint	35,172	–	–	–	– –	–	–	23	35,361	70,556
Law and Justice	42,788	–	–	–	– –	–	–	42,850	–	85,638
Police	5,673	–	–	–	– –	–	–	–	26	5,699
Marine	51,495	–	–	–	– –	–	–	219	55,050	106,764
Education	1,086	–	–	–	– –	–	–	–	–	1,086
Medical	5	–	–	–	– –	–	–	–	–	5
Scientific and other Minor Departments	13,827	–	84	–	– –	–	747	3,712	–	18,370
Interest	436,094	1,417	–	1,011	73,841	19,442	9,674	85,522	181,236	808,237
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	99,680	327	–	121	8,293	2,663	45,112	45,905	30,587	232,688
Stationery and Printing	8,273	–	37	–	– –	–	38	1,512	1,873	11,733
Miscellaneous	46,975	37	384	275	8,779	461	5,455	8,108	3,321	73,795
Subsidized Railways	—	—	—	—	—	—	—	—	—	—
Irrigation and Navigation	291	–	–	–	1,327	73	13,577	3,063	10,885	29,216
Other Public Works	32,191	661	–	146	12,900	4,040	2,285	5,621	13,911	71,755
Army	689,279	–	–	–	– –	–	–	189,396	214,769	1,093,444
„ English Contribution for Afghan War	—	—	—	—	—	—	—	—	—	—
„ Military Operations in Afghanistan	307,131	–	–	–	– –	–	–	183	47,454	354,768
REVENUE, ORDINARY £.	4,534,829	638,566	1,363,517	357,165	14,287,110	5,291,183	1,770,697	7,193,111	6,849,546	42,285,724
REVENUE FROM PRODUCTIVE PUBLIC WORKS:										
Railways:										
State (Gross Earnings)	1,045,211	52,980	–	–	– –	–	869,598	–	14,048	1,981,837
Guaranteed (Net Traffic Receipts)	3,615,479	–	–	–	– –	–	–	–	–	3,615,479
East Indian Railway (Net Traffic Receipts, &c.)	3,261,627	–	–	–	– –	–	–	–	–	3,261,627
Irrigation and Navigation:										
Direct Receipts	– –	–	–	–	– –	49,053	232,994	15,177	24,518	321,742
Madras Irrigation and Canal Company (Net Traffic Receipts)	– –	–	–	–	– –	–	–	*—8,834*	–	*—8,834*
Portion of Land Revenue due to Irrigation	– –	–	–	–	– –	87,238	33,331	334,441	36,210	491,220
REVENUE FROM PRODUCTIVE PUBLIC WORKS £.	7,922,317	52,980	–	–	– –	136,291	1,135,923	340,784	74,776	9,663,071
TOTAL, IMPERIAL REVENUE £.	12,457,146	691,546	1,363,517	357,165	14,287,110	5,427,474	2,906,620	7,533,895	6,924,322	51,948,795

AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1882.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
EXPENDITURE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks	11,893	2,305	8,174	1,031	44,329	2,473	7,026	36,971	65,928	180,130
Assignments and Compensations	268,606	7,674	–	3,274	16,412	7,204	22,112	121,251	45,733	492,266
Charges in respect of Collection, viz.:										
Land Revenue	71,207	60	114,462	30,869	34,460	74,086	61,894	421,723	–	808,761
Opium	*—1,275*	–	–	–	2,054,368	–	–	–	1,905	2,054,998
Salt	239,965	–	321	–	1,940	–	–	131,684	49,743	423,653
Stamps	*—27,872*	–	–	–	–	–	–	14,298	–	*—13,574*
Excise on Spirits and Drugs	226	–	–	–	–	–	–	18,609	–	18,835
Provincial Rates	—	—	—	—	—	—	—	—	—	—
Customs	*—21*	–	–	–	–	–	–	22,688	–	22,667
Assessed Taxes	–	–	–	–	–	–	–	580	–	580
Forest	13,460	49,634	95,837	16,483	39,454	91,475	51,594	39,116	114,963	512,016
Registration	393	–	–	–	–	–	–	–	–	393
Direct Demands on the Revenues £.	576,582	59,673	218,794	51,657	2,190,963	175,238	142,626	806,920	278,272	4,500,725
Post Office	64,301	35,259	14,028	22,843	304,345	127,011	149,580	94,577	143,705	955,649
Telegraph	442,087	–	–	–	–	–	–	–	–	442,087
Mint	40,619	–	–	–	–	–	–	511	27,355	68,485
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	1,504,836	–	–	–	–	–	–	–	–	1,504,836
Interest on Service Funds and other obligations	229,520	1,969	–	1,328	35,783	7,606	4,520	78,739	169,400	528,865
Administration	402,329	6,626	6,609	4,373	26,967	23,024	17,646	124,864	41,347	653,785
Law and Justice	159,296	–	–	–	26,852	1,117	–	373,871	–	561,136
Police	34,376	–	–	5,647	–	–	10,790	28,530	3,504	82,847
Marine, including River Navigation	93,692	–	–	–	–	–	–	3,856	175,434	272,982
Education	9,123	–	–	–	–	–	–	–	–	9,123
Ecclesiastical	17,311	4,181	–	1,763	19,448	20,969	22,159	34,165	–	119,996
Medical	13,049	17,378	–	6,903	36,305	37,568	23,000	33,501	–	167,704
Political Agencies	415,060	316	5,683	4,185	2,030	12,906	76,633	21,369	84,254	622,436
Scientific and other Minor Departments	218,869	10,720	4,928	2,935	47,056	26,197	11,899	48,737	17,460	388,801
Territorial and Political Pensions	156,946	39,480	–	3,107	100,740	105,187	46,052	105,514	94,037	651,063
Civil Furlough and Absentee Allowances	509	–	–	–	2,782	–	–	88	546	3,925
Superannuation, Retired, and Compassionate Allowances	200,362	14,952	320	4,841	94,635	104,241	4,646	175,507	44,127	643,631
Stationery and Printing	*—44,549*	–	–	–	138,331	–	1,898	37,524	1,663	134,867
Miscellaneous	49,253	525	1,705	831	8,123	5,335	8,533	15,982	5,456	95,743
Famine Relief and Insurance:										
Relief	–	–	–	–	*—12,307*	229	–	–	–	*—12,078*
Protective Works	162,288	–	–	–	–	16,615	202,840	5,983	362,274	750,000
Reduction of Debt	715,151	–	–	–	–	–	–	–	–	715,151
Railways	101,264	1,034	–	1,333	6,543	1,386	4,776	2,376	2,706	121,418
„ Subsidized Railways	–	–	–	–	13,226	–	–	–	–	13,226
„ Frontier Railways	*—459,337*	–	–	–	–	–	755,319	–	*—434,791*	*—138,809*
Irrigation and Navigation	7,304	–	–	–	77,657	610	35,504	154,146	150,663	425,884
Other Public Works	918,764	32,929	–	24,253	152,438	33,598	101,955	75,963	146,738	1,486,638
Army	6,775,019	–	–	–	–	–	–	3,498,745	2,944,969	13,218,733
„ Military Operations in Afghanistan	1,338,009	–	–	–	–	–	–	*—64,652*	358,567	1,631,924
Exchange on Transactions with London	2,339,771	*—56*	–	*—11*	*—9,640*	*—355*	*—1,707*	12,658	1,216,803	3,557,463
EXPENDITURE, ORDINARY £.	16,481,804	224,986	252,067	135,988	3,262,277	698,482	1,618,669	5,669,474	5,834,489	34,178,236
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):										
Railways:										
State (Working and Maintenance)	605,312	44,743	–	–	–	–	692,715	–	–	1,342,770
Guaranteed (Interest, Surplus Profits, &c.)	354,724	18	–	–	3,236	15,539	12,342	9,941	18,141	413,941
East Indian Railway (Annuity, Surplus Profits, &c.)	198,164	–	–	–	1,093	–	–	–	–	199,257
Irrigation and Navigation:										
Working and Maintenance	–	–	–	–	–	–	85,257	72,977	22,229	180,463
Madras Irrigation and Canal Company (Interest, &c.)	–	–	–	–	–	–	–	513	–	513
Interest on Debt incurred for Productive Public Works	1,313,200	–	–	–	–	–	–	–	–	1,313,200
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) £.	2,471,400	44,761	–	–	4,329	15,539	790,314	83,431	40,370	3,450,144
TOTAL, IMPERIAL EXPENDITURE £.	18,953,204	269,747	252,067	135,988	3,266,606	714,021	2,408,983	5,752,905	5,874,859	37,628,380

No. 2 *c.*—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
REVENUE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	–	189,978	358,436	105,001	836,946	962,548	695,351	882,485	2,464,715	6,495,460
Opium	–	–	—	–	–	—	–	–	–	—
Salt	–	–	3,283	–	14,704	– –	–	–	6,906	24,893
Stamps	–	121,258	82,153	64,681	1,202,392	581,759	337,326	–	415,551	2,805,120
Excise on Spirits and Drugs	–	204,456	224,986	189,266	937,393	414,712	119,247	–	660,260	2,750,320
Provincial Rates	–	16,686	– –	31,392	354,964	50,371	2,186	–	–	455,599
Customs	–	–	237,573	–	8,573	– –	–	–	8,808	254,954
Assessed Taxes	–	15,996	– –	–	35,000	40,000	29,000	–	33,847	153,843
Forest	–	–	37,196	–	–	– –	–	–	–	37,196
Registration	–	6,238	1,606	3,297	101,815	60,941	23,778	58,821	27,365	283,861
Tributes and Contributions	–	–	—	–	–	—	–	–	–	—
£.	–	554,612	945,233	393,637	3,491,787	2,110,331	1,206,888	941,306	3,617,452	13,261,246
Post Office	–	–	– –	–	–	– –	3,392	54	–	3,446
Telegraph	–	–	—	–	–	—	–		–	—
Mint	–	–	—	–	–	—	–	–	–	—
Law and Justice	–	55,752	52,763	15,867	171,655	95,083	87,804	33,392	78,918	591,234
Police	–	4,582	14,920	7,262	52,273	40,236	12,976	43,890	23,231	199,370
Marine	–	–	17,696	–	108,198	– –	–	909	4,296	131,099
Education	–	8,601	4,406	2,656	57,336	10,040	8,162	16,774	23,110	131,085
Medical	–	359	1,322	111	13,604	1,012	1,536	5,097	8,764	31,805
Scientific and other Minor Departments	–	427	274	1	19,745	10,611	4,329	9,999	2,148	47,534
Interest	–	–	1,090	55	2,130	3,015	2,658	241	5,342	14,531
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	–	–	512	–	–	– –	–	–	13,608	14,120
Stationery and Printing	–	2,562	514	212	12,213	11,438	8,093	5,677	5,357	46,066
Miscellaneous	–	2,312	2,813	4,857	70,080	26,292	74,058	2,766	13,384	196,562
Subsidized Railways	–	–	—	–	–	—	–	–	–	—
Irrigation and Navigation	–	–	3,196	169	69,945	11,823	2,925	12,649	–	100,707
Other Public Works	–	10,006	12,733	1,745	77,614	101,246	64,961	26,907	62,758	357,970
Army	–	–	—	–	–	—	–	–	–	—
„ English Contribution for Afghan War	–	–	—	–	–	—	–	–	–	—
„ Military Operations in Afghanistan	–	–	—	–	–	—	–	–	–	—
REVENUE, ORDINARY £.	–	639,213	1,057,472	426,572	4,146,580	2,421,127	1,477,782	1,099,661	3,858,368	15,126,775
REVENUE FROM PRODUCTIVE PUBLIC WORKS:										
Railways:										
State (Gross Earnings)	–	41,870	152,933	–	327,005	52,897	–	–	–	574,705
Guaranteed (Net Traffic Receipts)	–	–	—	–	–	—	–	–	–	—
East Indian Railway (Net Traffic Receipts, &c.)	–	–	—	–	–	—	–	–	–	—
Irrigation and Navigation:										
Direct Receipts	–	–	– –	–	125,510	418,376	–	–	–	543,886
Madras Irrigation and Canal Company (Net Traffic Receipts)	–	–	—	–	–	—	–	–	–	—
Portion of Land Revenue due to Irrigation	–	–	—	–	–	—	–	–	–	—
REVENUE FROM PRODUCTIVE PUBLIC WORKS £.	–	41,870	152,933	–	452,515	471,273	–	–	–	1,118,591
TOTAL, PROVINCIAL REVENUE £.	–	681,083	1,210,405	426,572	4,599,095	2,892,400	1,477,782	1,099,661	3,858,368	16,245,366

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1882.

HEADS OF EXPENDITURE.	India General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
EXPENDITURE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks	–	3,061	3,466	682	23,343	15,752	5,978	282	26,410	78,974
Assignments and Compensations	–	–	–	–	–	–	–	55	702,119	702,174
Charges in respect of Collection, viz.:—										
Land Revenue	–	61,676	78,772	52,508	275,762	345,997	163,299	2,720	665,370	1,646,104
Opium	–	–	–	–	1,275	–	–	–	–	1,275
Salt	–	–	64	–	1,779	–	–	1,133	59,580	62,556
Stamps	–	2,697	2,190	2,283	42,370	10,121	13,037	91	18,546	91,335
Excise on Spirits and Drugs	–	5,752	1,047	864	27,300	17,149	5,590	36	19,483	77,221
Provincial Rates	–	–	–	518	–	686	3,977	–	–	5,181
Customs	–	–	25,934	–	68,579	–	–	602	77,311	172,426
Assessed Taxes	–	45	–	–	9,614	614	196	–	2,025	12,494
Forest	–	–	19,168	–	–	–	–	3	–	19,171
Registration	–	2,800	1,065	2,116	62,902	31,477	13,361	41,933	23,354	179,008
Direct Demands on the Revenues	–	76,031	131,706	58,971	512,924	421,796	205,438	46,855	1,594,198	3,047,919
Post Office	–	4,359	4,378	46	–	–	9,368	10,734	8,853	37,738
Telegraph	–	–	—	–	–	—	–	–	–	—
Mint	–	–	–	–	–	–	–	–	24	24
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	–	2,005	–	–	–	4,855	–	–	–	6,860
Interest on Service Funds and other obligations	–	–	921	–	–	–	–	–	–	921
Administration	–	33,619	34,748	17,355	147,185	122,348	106,195	234	121,278	582,962
Law and Justice	–	125,029	154,135	59,372	874,332	519,439	322,313	102,795	511,907	2,669,322
Police	–	113,992	168,459	83,448	408,659	370,901	272,799	381,313	405,230	2,204,841
Marine, including River Navigation	–	–	40,217	–	105,525	–	659	1,605	4,596	152,602
Education	–	56,539	28,675	16,047	277,648	80,910	65,256	104,549	105,808	735,432
Ecclesiastical	–	189	5,398	73	815	509	290	508	33,916	41,698
Medical	–	12,045	22,093	4,575	107,539	45,466	29,865	63,847	119,913	405,343
Political Agencies	–	–	193	43	4	–	–	45	488	773
Scientific and other Minor Departments	–	2,619	4,468	1,194	50,315	16,205	5,975	17,000	15,059	112,835
Territorial and Political Pensions	–	–	—	–	–	—	–	–	–	—
Civil Furlough and Absentee Allowances	–	–	970	–	–	–	–	–	–	970
Superannuation, Retired, and Compassionate Allowances	–	–	13,806	–	466	4	49,085	–	107,059	170,420
Stationery and Printing	–	12,089	15,607	4,945	87,991	51,094	40,564	48,785	48,743	309,818
Miscellaneous	–	5,715	5,550	6,740	66,495	19,439	8,141	28,578	22,020	162,678
Famine Relief and Insurance:										
Relief	–	–	–	–	–	–	359	46,403	–	46,762
Protective Works	–	–	—	–	–	—	–	–	–	—
Reduction of Debt	–	–	—	–	–	—	–	–	–	—
Railways	–	2,688	–	–	113,186	6,444	2,154	–	1,783	126,255
„ Subsidized Railways	–	–	—	–	–	—	–	–	–	—
„ Frontier Railways	–	–	—	–	–	—	–	–	–	—
Irrigation and Navigation	–	–	49,789	3,349	261,903	17,746	1,727	25,164	–	359,678
Other Public Works	–	89,441	322,025	99,003	675,756	273,626	240,508	146,500	292,445	2,139,304
Army	–	–	—	–	–	—	–	–	–	—
„ Military Operations in Afghanistan	–	–	—	–	–	—	–	–	–	—
Exchange on Transactions with London	–	–	—763	–	–	–	–	–	–	—763
EXPENDITURE, ORDINARY £.	–	536,360	1,002,375	355,161	3,690,743	1,950,782	1,360,696	1,024,915	3,393,360	13,314,392
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):										
Railways:										
State (Working and Maintenance)	–	24,602	89,676	–	190,261	39,083	–	–	–	343,622
Guaranteed (Interest, Surplus Profits, &c.)	–	–	—	–	–	—	–	–	–	—
East Indian Railway (Annuity, Surplus Profits, &c.)	–	–	—	–	–	—	–	–	–	—
Irrigation and Navigation:										
Working and Maintenance	–	–	–	–	104,120	170,859	–	–	–	274,979
Madras Irrigation and Canal Company (Interest, &c.)	–	–	—	–	–	—	–	–	–	—
Interest on Debt incurred for Productive Public Works	–	24,900	55,944	–	336,149	255,577	403	–	–	672,973
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) £.	–	49,502	145,620	–	630,530	465,519	403	–	–	1,291,574
Add—										
Portion of Allotments to Provincial Governments not spent in the year	–	95,221	62,365	45,574	255,189	667,613	145,979	64,266	418,783	1,754,990
TOTAL PROVINCIAL EXPENDITURE £.	–	681,083	1,210,360	400,735	4,576,452	3,083,914	1,507,078	1,089,181	3,812,143	16,360,956

No. 2*d*.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing the . for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
REVENUE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	1,666	–	–	–	13,285	–	–	113.624	10,736	139,311
Opium	–	—	–	–	–	—	–	–	–	—
Salt	–	—	–	–	–	—	–	–	–	—
Stamps	–	—	–	–	–	—	–	–	–	—
Excise on Spirits and Drugs	1,253	–	–	–	–	–	–	–	–	1,253
Provincial Rates	5,065	27,242	78,121	823	369,453	724,003	205,750	618,765	231,951	2,261,173
Customs	–	—	–	–	–	—	–	–	–	—
Assessed Taxes	–	—	–	–	–	—	–	–	–	—
Forest	–	–	–	–	–	–	–	30,019	–	30,019
Registration	–	—	–	–	–	—	–	–	–	—
Tributes and Contributions	–	—	–	–	–	—	–	–	–	—
£.	7,984	27,242	78,121	823	382,738	724,003	205,750	762,408	242,687	2,431,756
Post Office	–	–	23	–	1,112	–	–	–	–	1,135
Telegraph	–	—	–	–	–	—	–	–	–	—
Mint	–	—	–	–	–	—	–	–	–	—
Law and Justice	95	–	369	–	–	–	–	–	118	582
Police	1,096	15,461	6,968	–	–	–	–	2,241	17,170	42,936
Marine	–	—	–	–	–	—	–	–	–	—
Education	944	–	299	1	–	3,552	–	14,533	37,792	57,121
Medical	373	–	138	–	–	325	–	2,813	50	3,699
Scientific and other Minor Departments	194	56	–	56	8,818	157	–	–	1,284	10,565
Interest	2,516	–	–	–	–	695	–	12,049	2,406	17,666
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	–	–	–	–	–	–	–	4	3,488	3,492
Stationery and Printing	–	—	–	–	–	—	–	–	–	—
Miscellaneous	2,737	10,477	12,132	394	18,971	1,714	9,800	44,128	10,057	110,410
Subsidized Railways	–	—	–	–	–	—	–	–	–	—
Irrigation and Navigation	–	–	–	–	1,316	–	–	–	–	1,316
Other Public Works	1,814	5,815	4,028	9,534	16	25,407	–	54,432	44,863	150,909
Army	–	—	–	–	–	—	–	–	–	—
„ English Contribution for Afghan War	–	—	–	–	–	—	–	–	–	—
„ Military Operations in Afghanistan	–	—	–	–	–	—	–	–	–	—
REVENUE, ORDINARY £.	17,753	59,051	102,078	10,808	412,971	755,853	215,550	897,608	359,915	2,831,587
REVENUE FROM PRODUCTIVE PUBLIC WORKS:										
Railways:										
State (Gross Earnings)	–	—	—	–	–	—	–	–	–	—
Guaranteed (Net Traffic Receipts)	–	—	—	–	–	—	–	–	–	—
East Indian Railway (Net Traffic Receipts, &c.)	–	—	—	–	–	—	–	–	–	—
Irrigation and Navigation:										
Direct Receipts	–	—	—	–	–	—	–	–	–	—
Madras Irrigation and Canal Company (Net Traffic Receipts)	–	—	—	–	–	—	–	–	–	—
Portion of Land Revenue due to Irrigation	–	—	—	–	–	—	–	–	–	—
REVENUE FROM PRODUCTIVE PUBLIC WORKS £.	–	—	—	–	–	—	–	–	–	—
TOTAL, LOCAL REVENUE £.	17,753	59,051	102,078	10,808	412,971	755,853	215,550	897,608	359,915	2,831,587

Amount received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1882.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
EXPENDITURE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks	–	168	976	–	3,366	899	443	5,750	1,664	13,266
Assignments and Compensations	–	–	—	–	–	—	–	–	–	—
Charges in respect of Collection, viz.:—										
Land Revenue	2,325	12,340	921	–	–	227,037	6,442	299,321	–	548,386
Opium	–	–	—	–	–	—	–	–	–	—
Salt	–	–	—	–	–	—	–	–	–	—
Stamps	–	–	—	–	–	—	–	–	–	—
Excise on Spirits and Drugs	827	–	–	–	–	–	–	–	–	827
Provincial Rates	–	–	3,717	–	23,204	–	11,929	3,777	5,418	48,045
Customs	–	–	—	–	–	—	–	–	–	—
Assessed Taxes	–	–	—	–	–	—	–	–	–	—
Forest	–	–	–	–	–	–	–	21,170	–	21,170
Registration	–	–	—	–	–	—	–	–	–	—
Direct Demands on the Revenues £.	3,152	12,508	5,614	–	26,570	227,936	18,814	330,018	7,082	631,694
Post Office	85	–	1,541	1,692	30,137	18,877	5,404	–	–	57,736
Telegraph	–	–	—	–	–	—	–	–	–	—
Mint	–	–	—	–	–	—	–	–	–	—
Interest on Permanent and Floating Debt	–	–	—	–	–	—	–	–	–	—
Interest on Service Funds and other obligations	–	–	–	–	–	—	–	1,321	2,171	3,492
Administration	–	240	662	–	8,598	3,127	112	11,595	1,844	26,178
Law and Justice	54	–	–	–	–	–	–	–	2,003	2,057
Police	1,068	4,651	23,269	–	–	226,496	–	3,224	7,465	266,173
Marine	–	–	—	–	–	–	–	–	–	—
Education	5,666	239	3,728	6,493	1,904	82,807	44,855	65,853	122,061	333,606
Ecclesiastical	–	–	—	–	–	—	–	–	–	—
Medical	1,317	2,500	255	93	1,359	11,736	21,734	49,597	14,079	102,670
Political Agencies	305	–	–	–	–	–	–	–	–	305
Scientific and other Minor Departments	580	5,010	74	10	4,823	9,861	8,501	–	9,905	38,764
Territorial and Political Pensions	–	–	—	–	–	—	–	–	–	—
Civil Furlough and Absentee Allowances	–	–	—	–	–	—	–	–	–	—
Superannuation, Retired, and Compassionate Allowances	201	46	103	–	16	129	60	228	353	1,136
Stationery and Printing	–	–	–	–	1,740	–	231	–	534	2,505
Miscellaneous	634	3,059	8,494	755	4,307	441	2,840	57,708	10,536	88,774
Famine Relief and Insurance:										
Relief	–	–	—	–	–	—	–	–	–	—
Protective Works	–	–	—	–	–	—	–	–	–	—
Reduction of Debt	–	–	—	–	–	—	–	–	–	—
Railways	–	–	—	–	–	—	–	–	–	—
„ Subsidized Railways	–	–	—	–	–	—	–	–	–	—
„ Frontier Railways	–	–	—	–	–	—	–	–	–	—
Irrigation and Navigation	–	–	–	269	165	3,915	–	–	–	4,349
Other Public Works	5,918	37,998	65,391	28,934	389,912	213,032	66,702	376,973	206,896	1,391,756
Army	–	–	—	–	–	—	–	–	–	—
„ Military Operations in Afghanistan	–	–	—	–	–	—	–	–	–	—
Exchange on Transactions with London	–	–	—	–	–	—	–	–	–	—
EXPENDITURE, ORDINARY £.	18,980	66,251	109,131	38,246	469,531	798,357	169,253	896,517	384,929	2,951,195
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):										
Railways:										
State (Working and Maintenance)	–	–	—	–	–	—	–	–	–	—
Guaranteed (Interest, Surplus Profits, &c.)	–	–	—	–	–	—	–	–	–	—
East Indian Railway (Annuity, Surplus Profits, &c.)	–	–	—	–	–	—	–	–	–	—
Irrigation and Navigation:										
Working and Maintenance	–	–	—	–	–	—	–	–	–	—
Madras Irrigation and Canal Company (Interest, &c.)	–	–	—	–	–	—	–	–	–	—
Interest on Debt incurred for Productive Public Works	–	–	—	–	–	—	–	–	–	—
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) £.	–	–	—	–	–	—	–	–	–	—
Add— Portion of Local Revenue not spent in the year	–	–	–	–	–	–	17,001	11,571	21,211	*235,198*
Deduct— Amount included in the above, met from accumulated balances of previous years	*1,227*	*7,200*	*7,008*	*1,601*	*33,927*	*234,018*	–	–	–	
TOTAL LOCAL EXPENDITURE £.	17,753	59,051	102,123	36,645	435,605	564,339	186,254	908,088	406,140	2,715,997

No. 3.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of INDIAN GUARANTEED RAILWAYS during the Year ended 31st March 1882.

COMPANY.	REVENUE.			CHARGES.						Excess Revenue.	Excess Charge.
	Traffic Receipts.	Deduct—Working Expenses.	Net Traffic Receipts.	Guaranteed Interest.			Payment to Company of Moiety of Surplus Profits.	Other Charges. (*See* Account, No. 44, page 121.)	Total.		
				India.	England.	Total.					
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway	1,070,885	513,527	557,358	265	400,272	400,537	86,427	7,693	494,657	62,701	—
Eastern Bengal Railway	673,860	326,259	347,601	1,009	153,296	154,305	57,877	3,753	215,935	131,666	—
Great Indian Peninsula Railway	3,570,739	1,726,236	1,844,503	3,976	1,141,565	1,145,541	186,914	16,156	1,348,611	495,892	—
Madras Railway	681,406	466,361	215,045	- -	524,000	524,000	- -	7,741	531,741	- -	316,696
Oudh and Rohilkhund Railway	549,235	343,739	205,496	730	288,607	289,337	- -	17,184	306,521	- -	101,025
Sindh, Punjab, and Delhi Railway	1,515,147	1,197,240	317,907	785	553,078	553,863	2,113	14,375	570,351	- -	252,444
South Indian Railway	364,393	236,824	127,569	193	203,995	204,188	- -	6,750	210,938	- -	83,369
Total Guaranteed Railways	8,425,665	4,810,186	3,615,479	6,958	3,264,813	3,271,771	333,331	73,652	3,678,754	690,259	753,534
East Indian Railway, Main Line*	9,500	29,489	146	- -	- -	- -	- -	1,093	1,093	- -	947
East Indian Railway, Jubbulpore Line*	20,135	- -									
Total £.	8,455,300	4,839,675	3,615,625	6,958	3,264,813	3,271,771	333,331	74,745	3,679,847	Net Excess Charge, £. 64,222.	

* The transactions against these two heads are partly due to adjustment of balances outstanding under Revenue and Revenue Advance Accounts on 31st December 1879, and also to correction of certain entries made in the Accounts of previous years in the absence of correct information at the time. The amounts are taken under the head East Indian Railway, in Accounts Nos. 1 and 2.

No. 3A.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of the MADRAS IRRIGATION and CANAL COMPANY during the Year ended 31st March 1882.

Madras Irrigation and Canal Company	7,613	16,447	—8,834	- -	49,983	49,983	- -	513	50,496	- -	59,330

No. 4.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on PRODUCTIVE PUBLIC WORKS, for the Year ended 31st March 1882.

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1882.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION WORKS.														
BENGAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Orissa Project	27,237	2,866	4,120	–	262	660	922	33,301	1,394,292	370,338	176,937	20,693	6,307	1,955,953
Midnapore Series	6,422	1,993	3,857	–	31	1,102	1,133	11,139	527,236	191,105	65,095	2,345	2,550	783,231
Tidal Canal	–	–	–	–	–	–	–	–	126,624	44,979	5,759	–	91	177,271
Soane Project	44,474	22,878	7,588	–	2,949	775	3,724	71,216	1,667,167	478,034	186,952	23,625	26,433	2,329,345
TOTAL BENGAL £.	78,133	27,737	15,565	–	3,242	2,537	5,779	115,656	3,715,319	1,084,456	434,743	46,663	35,381	5,245,800
NORTH WESTERN PROVINCES.														
Ganges Canal	15,173	4,030	214	–	2	5,258	5,260	14,157	2,194,057	353,803	22,834	19,379	15,287	2,574,786
Agra Canal	2,898	678	–	1,262	–	–	–	4,838	612,080	135,414	32,667	9,546	4,788	784,919
Lower Ganges Canal	85,940	25,852	—399	–	219	2,736	2,955	108,438	1,819,971	347,358	124,560	36,942	18,839	2,309,992*
Eastern Jumna Canal	4,739	1,187	–	–	–	1,190	1,190	4,736	219,912	41,543	2,294	3,297	47	266,999
TOTAL NORTH WESTERN PROVINCES £.	108,750	31,747	—185	1,262	221	9,184	9,405	132,169	4,846,020	878,118	182,355	69,164	38,961	5,936,696
PUNJAB.														
Western Jumna Canal	33,099	10,183	628	–	89	214	303	43,607	593,129	170,922	10,649	11,392	845	785,247
Bari Doâb Canal	694	174	1	–	47	2,299	2,346	—1,477	1,173,191	263,866	48,045	10,320	1,437	1,493,985
Sirhind Canal	224,954	87,861	13,955	–	1,484	10,226	11,710	315,060	1,668,730	553,690	362,586	48,385	14,053	2,619,338
	258,747	98,218	14,584	–	1,620	12,739	14,359	357,190	3,435,050	988,478	421,280	70,097	16,335	4,898,570
Less—Outlay from Contribution by Native States for Sirhind Canal	67,683	57,215	5,311	–	528	331	859	129,350	605,065	234,797	122,707	20,595	5,246	977,918
TOTAL PUNJAB £.	191,064	41,003	9,273	–	1,092	12,408	13,500	227,840	2,829,985	753,681	298,573	49,502	11,089	3,920,652
Carried forward £.	377,947	100,487	24,653	1,262	4,555	24,129	28,684	475,665	11,391,324	2,716,255	915,671	165,329	85,431	15,103,148

* Outlay in the Cawnpur and Etawah Divisions of the Ganges Canal has been transferred to the Capital Account of the Lower Ganges Canal.

No. 4.—ABSTRACT ACCOUNT of Capital Expenditure on Productive Public Works, for the Year ended 31st March 1882—*continued.*

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1882.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION WORKS—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	377,947	100,487	24,653	1,262	4,555	24,129	28,684	475,665	11,391,324	2,716,255	915,671	165,329	85,431	15,103,148
MADRAS.														
Godavari Delta System - - - - - -	7,331	1,709	876	–	–	– –	–	9,916	655,675	163,795	79,483	3,103	62	901,994
Cauvery Delta System - - - - - -	– –	– –	–	–	–	– –	–	– –	77,822	19,455	1,945	2,496	1	101,717
Kistna Delta System - - - - - -	9,004	2,485	207	–	223	– –	223	11,473	423,025	107,429	31,761	5,531	365	567,381
Penner Anicut System - - - - - -	– –	– –	–	–	–	– –	–	– –	111,434	27,858	2,786	808	–	142,886
Srivaikuntham System - - - - - -	105	1	–	–	–	– –	–	106	94,358	27,075	1,037	– –	24	122,446
Sungum Project - - - - - - -	12,052	2,713	3,253	–	–	– –	–	18,018	17,165	2,713	3,253	– –	–	23,131
TOTAL MADRAS - - - £.	28,492	6,908	4,336	–	223	– –	223	39,513	1,379,479	348,325	120,265	11,938	452	1,859,555
BOMBAY.														
Dekkan.														
Hathmati Canal - - - - - - -	112	25	–	–	–	– –	–	137	37,715	9,829	906	– –	128	48,322
Lakh Canal - - - - - - - -	95	19	7	–	–	– –	–	121	25,975	6,691	1,912	– –	20	34,558
Kadva River Works - - - - - -	4,869	1,200	19	–	–	– –	–	6,088	24,256	8,141	1,324	– –	14	33,707
Panjhra Irrigation Works - - - - -	130	26	–	–	–	– –	–	156	33,769	6,750	323	– –	4	40,838
Mutha Storage Lake and Canal - - - -	4,471	1,973	77	–	148	– –	148	6,373	473,564	75,922	9,938	– –	1,152	558,272
Krishna Canal - - - - - - -	643	148	21	–	–	– –	–	812	62,806	13,204	173	– –	–	76,183
Ekruk Tank - - - - - - - -	500	181	–	–	–	– –	–	681	99,336	20,952	974	– –	119	121,143
	10,820	3,572	124	–	148	– –	148	14,368	757,421	141,489	15,550	– –	1,437	913,023
Sindh.														
Eastern Nara* - - - - - - -	15,949	3,056	32	–	–	– –	–	19,037	280,734	73,488	3,630	– –	18	357,834
Begari Canal - - - - - - -	6,550	1,053	–	–	–	– –	–	7,603	109,921	18,396	422	– –	2	128,737
Desert Canal - - - - - - -	8,286	1,332	–	–	–	– –	–	9,618	62,576	16,208	1,382	– –	4	80,162
£.	30,785	5,441	32	–	–	– –	–	36,258	453,231	108,092	5,434	– –	24	566,733
TOTAL BOMBAY - - - £.	41,605	9,013	156	–	148	– –	148	50,626	1,210,652	249,581	20,984	– –	1,461	1,479,756
GRAND TOTAL - - - £.	448,044	116,408	29,145	1,262	4,926	24,129	29,055	565,804	13,981,455	3,314,161	1,056,920	177,267	87,344	18,442,459
Add—Outlay in England to be brought to account - - - - - -	– –	– –	–	–	–	– –	–	– –	– –	– –	– –	– –	–	89
TOTAL OUTLAY AGAINST PRODUCTIVE IRRIGATION WORKS - - - - £.	– –	– –	–	–	–	– –	–	565,804	– –	– –	– –	– –	–	18,442,548

* The outlay on the Mithrau Canal has been included with the Eastern Nara Works as it forms part of the entire project.

No. 4.—*Abstract Account of Capital Expenditure on Productive Public Works, for the Year ended 31st March 1882—continued.*

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR. Construction.	Establishment.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Net Total.	TOTAL EXPENDITURE UP TO 31st MARCH 1882. Construction.	Establishment.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.	REMARKS.
STATE RAILWAYS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Bengal.												
Calcutta and South Eastern	—1,554	–	–	–	1,631	—3,185	566,375	106,448	6,739	760	678,802	
Nalhati	—1,400	–	424	–	–	—976	30,952	3,000	2,731	3,174	33,509	
Northern Bengal	4,270	–	–	–	18,092	—13,822	1,820,313	225,649	53,900	4,384	2,095,478 *	* Exclusive of a sum of 33,168 *l.* charged to Civil Department on account of Famine Expenditure.
Tirhoot	17,264	135	–	–	51,544	—34,145	502,162	57,701	– –	424	559,439 †	† Exclusive of a sum of 153,322 *l.* charged to Civil Department on account of Famine Expenditure.
Patna and Gya	27,862	25	–	–	138	27,749	343,274	24,077	18,379	137	385,593	
Tirhoot Extension	130,529	10,271	160,282	–	–	301,082	138,142	10,271	160,282	– –	308,695	
British Burmah.												
Rangoon and Irrawaddy	21,579	348	3,264	–	–	25,191	1,150,193	106,470	31,755	624	1,287,794	
Rangoon and Sittang	135,526	16,369	58,760	10	–	210,645	153,602	16,369	58,760	10	228,721	
Central Provinces.												
Nagpur and Chhattisgarh	235,069	16,399	–	–	14,180	237,288	731,851	63,919	28,522	456	823,836	
Wardha Coal	10,382	30	5,398	–	–	15,810	515,350	60,862	17,766	706	593,272	
North Western Provinces.												
Ghazipur and Dildarnagar	613	–	8,007	—13	–	8,633	54,156	5,836	8,007	12	67,987	
Cawnpur and Farrukhabad	10,300	—122	5,142	6	–	15,314	291,238	20,122	8,555	27	319,888	
Muttra and Achnera	35,015	1,948		15	18,892	18,056	57,065	5,142	2,047	17	64,237	
Muttra and Hathras	607	—247	–	–	611	—251	98,078	7,091	3,238	11	108,396	
Patna-Baraich	7,289	–	–	9	110	7,170	7,390	– –	221	9	7,602	
Punjab.												
Punjab Northern: Lahore to Jhelum, Jhelum to Rawalpindi, Salt Branch	115,389	3,836	–	759	39,219	79,247	3,909,047	481,386	104,197	1,240	4,493,390	
Indus Valley	352,133	2,088	–	69	36,365	317,787	5,817,814	688,137	230,238	9,793	6,726,396	
Amritsar-Pathankote	20,148	–	15	–	–	20,163	23,164	– –	15	– –	23,179	
Bombay.												
Dhond and Munmad	19,506	3,249	–	576	19,694	2,485	921,182	77,173	– –	1,572	996,783	
India, General.												
Rajputana‡	242,096	5,512	73,685	–	–	321,293	4,965,846	333,157	333,340	3,460	5,628,883	‡ Includes Western Rajputana State Railway.
Holkar	14,806	514	–	4	50	15,266	1,134,223	134,439	154	4,095	1,264,721	
Neemuch-Sindia	269,888	25,877	–	–	3,596	292,169	1,779,234	206,243	141,059	1,981	2,124,555	
Sindia	31,084	2,942	733	3	– –	34,756	811,113	57,539	2,866	2,556	868,962	
Storekeeper for State Railways	– –	–	–	6	36,412	—36,418	96	– –	13,514	20	13,590	
Expenditure in England for Stores purchased and remaining unappropriated	– –	–	–	–	226,156	—226,156	—	—	—	—	—	
TOTAL £.	1,698,401	89,174	315,710	1,444	466,690	1,635,151	25,821,860	2,691,031	1,226,285	35,468	29,703,708	
NET CHARGE FOR STATE RAILWAYS — In India	£. 1,195,826					1,635,151	In India	£. 21,982,680			29,703,708	
In England	439,325						In England	7,721,028				

No. 4.—ABSTRACT ACCOUNT of Capital Expenditure on Productive Public Works, for the Year ended 31st March 1882—*continued.*

MISCELLANEOUS PUBLIC IMPROVEMENTS.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1882.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Madras Harbour Works	66,386	7,108	5,482	- -	- -	10,070	10,070	68,906	432,372	34,071	56,063	81,692	3	604,195
Deduct,—Amount chargeable to Ordinary Funds	- -	- -	- -	- -	- -	- -	- -	- -	35,437	1,513	128	83,855	-	120,933
NET AMOUNT CHARGEABLE AS PRODUCTIVE PUBLIC WORKS OUTLAY £.	66,386	7,108	5,482	- -	- -	10,070	10,070	68,906	396,935	32,558	55,935	*—2,163*	3	483,262

STATEMENT in EXPLANATION of the ITEM described as "PRODUCTIVE PUBLIC WORKS EXPENDITURE, formerly treated as ORDINARY, now transferred to CAPITAL by CREDIT as an EXTRAORDINARY RECEIPT," in the GENERAL ACCOUNT on pages 2 and 3.

PUBLIC WORKS EXPENDITURE formerly treated as "ORDINARY," now transferred to "PRODUCTIVE."

WORKS.	Amount.	TOTAL.
IRRIGATION AND NAVIGATION.		
NORTH WESTERN PROVINCES AND OUDH.	£.	£.
Eastern Jumna Canal	262,263	262,263
MADRAS.		
Godavari Delta System	49,343	
Kistna Delta System	29,853	
Cauvery Delta System	*—37,011*	
Sungum Project	5,113	47,298
BOMBAY.		
Eastern Nara	238,979	
Desert Canal	70,544	309,523
TOTAL IRRIGATION AND NAVIGATION £.		619,084
STATE RAILWAYS.		
BRITISH BURMAH.		
Rangoon and Sittang	18,076	18,076
NORTH WESTERN PROVINCES AND OUDH.		
Patna-Baraich	432	432
PUNJAB.		
Amritsar-Pathankote	3,016	3,016
TOTAL STATE RAILWAYS £.		21,524
TOTAL £.		640,608

SUMMARY of CAPITAL OUTLAY on PRODUCTIVE PUBLIC WORKS, the REVENUE derived therefrom, and the SURPLUS or DEFICIT Results after Deduction of WORKING EXPENSES, by Years.

YEARS.	CAPITAL EXPENDITURE.										REVENUE.			DEFICIT.*			SURPLUS.*		
	IRRIGATION WORKS.			STATE RAILWAYS.			MISCELLANEOUS PUBLIC IMPROVEMENTS.	GRAND TOTAL.											
	In India.	In England.	Total.	In India.	In England.	Total.	In India.	In India.	In England.	Total.	Irrigation.	State Railways.	Total.	Irrigation.	State Railways.	Total.	Irrigation.	State Railways.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1867-68	219,255	- -	219,255	594	- -	594	- - -	219,849	- -	219,849	—	—	—	-	—	-	—	—	—
1868-69	454,849	14,000	468,849	213,743	338,655	552,398	- - -	668,592	352,655	1,021,247	- -	13,282	- -	-	1,379	-	—	—	—
1869-70	914,952	1,092,409	2,007,361	111,657	79,213	190,870	- - -	1,026,609	1,171,622	2,198,231	- -	8,080	- -	-	790	-	—	—	—
1870-71	717,157	1,281	718,438	398,910	50,462	449,372	- - -	1,116,067	51,743	1,167,810	- -	7,577	- -	-	- -	-	- -	68	—
1871-72	983,030	824	983,854	497,767	146,853	644,620	- - -	1,480,797	147,677	1,628,474	- -	3,766	- -	-	4,068	-	- -	—	—
1872-73	766,780	4,140	770,920	1,114,242	299,407	1,413,649	- - -	1,881,022	303,547	2,184,569	- -	16,532	- -	-	- -	-	- -	5,362	—
1873-74	1,142,437	56,245	1,198,682	1,400,205	954,420	2,354,625	- - -	2,542,642	1,010,665	3,553,307	- -	39,914	- -	-	6,474	-	—	—	—
1874-75	1,216,712	18,679	1,235,391	1,899,626	1,114,554	3,014,180	- - -	3,116,338	1,133,233	4,249,571	- -	130,986	- -	-	- -	-	- -	44,982	—
1875-76	1,101,176	4,269	1,105,445	2,421,545	743,639	3,165,184	- - -	3,522,721	747,908	4,270,629	- -	289,512	- -	-	- -	-	- -	96,027	—
1876-77	940,327	3,096	943,423	2,249,743	616,118	2,865,861	- - -	3,190,070	619,214	3,809,284	- -	371,691	- -	-	- -	-	- -	88,621	—
1877-78	805,810	274	806,084	2,838,419	1,146,549	3,984,968	- - -	3,644,229	1,146,823	4,791,052	- -	548,528	- -	-	- -	-	- -	127,774	—
1878-79	785,191	9,463	794,654	2,644,482	683,406	3,327,888	259,356	3,689,029	692,869	4,381,898	- -	966,006	- -	-	- -	-	- -	231,629	—
1879-80	595,631	3,206	598,837	2,142,741	537,749	2,680,493	85,000	2,823,375	540,955	3,364,330	- -	1,549,135	- -	-	- -	-	- -	333,497	—
1880-81	614,450	- -	614,450	1,932,942	570,678	2,503,620	70,000	2,667,392	570,678	3,238,070									
†Transferred in 1880-81	4,792,017	- -	4,792,017	848,711	- -	848,711	- - -	5,640,728	- -	5,640,728	‡1,436,463	2,269,135	3,705,598	-	- -	-	1,010,990‡	661,607	1,672,597
1881-82	565,804	- -	565,804	1,195,826	439,325	1,635,151	68,906	1,830,536	439,325	2,269,861									
†Transferred in 1881-82	619,084	- -	619,084	21,524	- -	21,524	- - -	640,608	- -	640,608	‡1,357,019	2,556,542	3,913,561	-	- -	-	901,384‡	870,150	1,771,534
TOTAL £.	17,234,662	1,207,886	18,442,548	21,982,680	7,721,028	29,703,708	483,262	39,700,604	8,928,914	48,629,518	- -	8,770,086	- -	-	12,706	-	- -	2,459,717	—

MEMORANDUM of Distribution of PRODUCTIVE PUBLIC WORKS EXPENDITURE on IRRIGATION and NAVIGATION and STATE RAILWAYS by PROVINCES during 1881–82.

IRRIGATION AND NAVIGATION.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
India	- -	- -	- -	- -	115,656	132,169	227,840	39,513	50,626	565,804
England	—	—	—	—	—	—	—	—	—	—
TOTAL £.	- -	- -	- -	- -	115,656	132,169	227,840	39,513	50,626	565,804
STATE RAILWAYS:										
India	226,764	213,590	172,792	- -	240,620	47,758	202,039	- -	2,263	1,195,826
England	174,146	39,508	63,044	- -	36,083	1,164	125,158	- -	222	439,325
TOTAL £.	400,910	253,098	235,836	- -	276,703	48,922	417,197	- -	2,485	1,635,151

* Deficit and Surplus results are arrived at after deduction of Working Expenses from Traffic Receipts, and exclusive of interest charges.
† Net Outlay in previous years on Public Works treated at the time as "Ordinary," now transferred to "Productive," *vide* Statement on page 20.
‡ Includes portion of Land Revenue due to or dependent on Irrigation and Navigation Works.

No. 4A.—ABSTRACT ACCOUNT of REVENUE and EXPENDITURE in respect of the EAST INDIAN RAILWAY, for the Year ended 31st March 1882.

	£.	India. £.	England. £.	TOTAL. £.
REVENUE.				
Gross Traffic Receipts (*Rs.* 4,71,02,765 @ 2 *s.*)	4,710,276			
Deduct,—Working Expenses (*Rs.* 1,44,87,946 @ 2 *s.*)	1,448,795			
		3,261,481	- -	3,261,481
Rent of Premises occupied by East Indian Railway Company		- -	230	230
		3,261,481	230	3,261,711
Add,—Arrear adjustments on account of the period before 31st December 1879, *vide* Account 3, page 16		146	- -	146
	£.	3,261,627	230	3,261,857
EXPENDITURE.				
Surplus Profits: Payment to the Company of one-fifth		184,723	- -	184,723
Contribution to Provident Fund		13,441	- -	13,441
Interest in lieu of deferred Annuity		- -	262,000	262,000
Annuity, terminating in 1953		- -	949,850	949,850
Contribution towards management, &c.		- -	961	961
Sinking Fund pursuant to Section 51 of Act 42 & 43 Vict. c. 206		- -	26,635	26,635
	£.	198,164	1,239,446	1,437,610
Add,—Arrear adjustments on account of the period before 31st December 1879, *vide* Account 3, page 16		1,093	- -	1,093
	£.	199,257	1,239,446	1,438,703
Interest on Debt.				
Interest on East Indian Railway Debentures and Debenture Stock		- -	145,500	145,500
Interest on India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity		- -	203,636	203,636
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity		376	- -	376
Interest on India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity		- -	3,716	3,716
Interest @ 4½ per cent. on Capital and Capital Advance Accounts, and Stores and Stores Advance Accounts, to end of last year, plus half the outlay of the year		81,014	- -	81,014
	£.	**81,390	352,852	434,242
	£.	280,647	1,592,298	1,872,945

* Included in the sum of 1,986,173 *l.* on page 7.

No. 4B.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

	During the Year 1881–82. £.	To end of previous Year. £.	TOTAL. £.
Debt incurred in or created for the purchase of the Line:			
East Indian Railway Debentures and Debenture Stock	- -	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	- -	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	- -	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	586,300	- -	586,300
£.	586,300	9,576,614	10,162,914
Capital Outlay incurred since purchase of Line:			
Overdrawn Capital to 31st December 1879	- -	264,527	264,527
Capital Account, Preliminary Expenses	—24	25	1
„ „ Land	4,420	- -	4,420
„ „ Construction of Line	—25,653	25,068	—585
„ „ Ballast and Permanent Way	—20,662	25,878	5,216
„ „ Stations and Buildings	—10,559	31,406	20,847
„ „ Plant	—2,674	6,893	4,219
„ „ Rolling Stock	—5,195	7,089	1,894
„ „ Establishment	- -	38	38
Payment to Shareholders on account of Collieries	- -	30,515	30,515
Kurhurballee Colliery Block	—6,595	6,932	337
Serampore Colliery Block	—5,421	5,435	14
Electric Telegraph	- -	806	806
Capital Advance and Stores Advance Accounts	536,418	1,029,973	1,566,391
£.	1,050,355	11,011,199	12,061,554
Deduct,—Value of Stores, Cash, Deposits, &c., received from Company on purchase of line, viz.:—			
(1) Cash, Deposits, &c., made over to the new undertaking	- -	82,217	82,217
(2) Stores made over to the new undertaking	- -	766,534	766,534
(3) Sale proceeds of Surplus Stores	8,793	13,151	21,944
CAPITAL OUTLAY £	1,041,562	10,149,297	11,190,859
Deduct.—Charged in England	586,300	9,565,939	10,152,239
NET OUTLAY IN INDIA £.	455,262	583,358	1,038,620

No. 5.—COMPARATIVE STATEMENT of Principal Sources of Ordinary Revenue, for the Year ended 31st March 1882.

	Land Revenue.	Salt.	Stamps.	Excise on Spirits, &c.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Total.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	*Sq. Miles.*	*No.*	£.	£.
British Burmah - - -	1,052,262	19,698	82,153	224,986	78,121	648,657	–	223,180	2,329,057	12,614	2,316,443	88,364	3,707,646	26,215	625
India, General - - -	94,998	–	32,228	28,572	5,587	–	4	12,809	174,198	426,704	*—252,506**	—	—	—	—
Central Provinces - -	613,759	–	121,258	204,456	56,454	–	26,869	117,289	1,140,085	52,678	1,087,407	84,048	11,505,149	12,938	95
Assam - - - - -	379,380	–	64,681	189,266	32,215	–	–	16,605	682,147	8,068	674,079	41,798	4,815,157	16,127	140
Bengal - - - - -	3,794,389	–	1,202,392	937,393	724,417	–	163,897	63,374	6,885,862	164,449	6,721,413	189,034	68,829,920	35,557	98
N. W. Provinces and Oudh -	5,838,342	–	581,759	414,712	891,660	–	120,378	106,609	7,953,460	385,367	7,568,093	105,471	44,107,061	71,755	172
Punjab - - - - -	2,095,294	–	337,326	119,247	256,320	–	46,089	68,831	2,923,107	104,884	2,818,223	98,461	18,786,107	28,623	150
Madras - - - - -	4,688,862	–	544,024	648,382	618,765	–	47,725	80,690	6,628,448	564,754	6,063,694	138,318	30,839,181	43,839	197
Bombay - - - - -	3,881,956	–	415,551	660,260	231,951	–	131,867	182,812	5,504,397	1,183,633	4,320,764	124,457	16,383,422	34,717	264
	22,439,242	19,698	3,381,372	3,427,274	2,895,490	648,657	536,829	872,199	34,220,761	2,903,151	31,317,610	869,951	198,973,643	35,999	157
Customs - - - - -	- -	–	–	–	–	1,712,731	–	–	1,712,731	64,051	1,648,680	–	—	–	–
Salt - - - - - -	- -	7,355,922	–	–	–	–	–	–	7,355,922	44,713	7,311,209	–	—	–	–
Total - - £.	22,439,242	7,375,620	3,381,372	3,427,274	2,895,490	2,361,388	536,829	872,199	43,289,414	3,011,915	40,277,499	869,951	198,973,643	46,299	202
Revenue per 1,000 square miles - - - -	25,794	8,478	3,887	3,940	3,328	2,714	617	1,003	49,761	–	46,299	–	—	–	–
Revenue per 1,000 of population - - - -	112·8	37	17	17·2	14·6	11·9	2·7	4·4	217·6	–	202·4	–	—	–	–

No. 5 A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 5.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds, Account No. 34, page 90 - - - -	1,152	5,524	12,614†	1,687	26,941	19,059	11,521	40,037	41,535	160,070†
Assignments and Compensations, Account, No. 38, page 95 - - - - - - - - -	268,606	7,674	- -	3,274	16,412	7,204	22,112	121,306	747,852	1,194,440
Territorial and Political Pensions, Account, No. 38B, page 96 - - - - - - - - -	156,946	39,480	- -	3,107	100,740	105,187	46,052	105,514	94,037	651,063
Ditto, paid in England - - - - - -	- -	- -	- -	- -	10,200§	- -	21,065‡	- -	- -	31,265
Allowances to District and Village Officers, Account, No. 6B, page 25 - - - - - -	- -	- -	- -	- -	10,156	253,917	4,134	297,897	300,209	866,313
Total - - - £.	426,704	52,678	12,614	8,068	164,449	385,367	104,884	564,754	1,183,633	2,903,151

* Excess Charge.

† Includes 9,171 *l.* on account of Refunds of Customs Duties, and 622 *l.* Refunds of Salt Duties in British Burmah.

‡ Amount paid to his Highness Maharajah Dhuleep Singh.

§ 10,000 *l.* paid to His Highness Nawab Nazim Syed Munsoor Ali, and 200 *l.* to Nawab Syed Ahmed Ali.

No. 6 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1882.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Receipts for the Improvement of Government Estates.	TOTAL.	Shown in Account No. 1, under	
									Revenue, Ordinary.	Revenue from Productive Public Works (*see* page 196).
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
India, General	87,515	- -	- -	641	1,059	5,783	- -	94,998	94,998	—
Central Provinces	612,166	- -	- -	- -	- -	1,593	- -	613,759	613,759	—
British Burmah	628,346	- -	- -	- -	287,511	136,405	- -	1,052,262	1,052,262	—
Assam	341,559	16	67	9,441	- -	28,297	- -	379,380	379,380	—
Bengal	3,737,497	370	7,391	2,345	2,212	31,288	13,286	3,794,389	3,794,389	—
North Western Provinces and Oudh	5,801,404	2,039	- -	7	- -	34,892	- -	5,838,342	5,751,104	87,238
Punjab	2,009,381	- -	17,784	1,048	- -	67,081	- -	2,095,294	2,061,963	33,331
Madras	4,471,295	310	- -	3,413	- -	213,844	- -	4,688,862	4,354,421	334,441
Bombay	3,077,689	- -	694,544	333	- -	109,390	- -	3,881,956	3,845,746	36,210
TOTAL LAND REVENUE RECEIPTS - - - £.	20,766,852	2,735	719,786	17,228	290,782	628,573	13,286	22,439,242	21,948,022	491,220

No. 6 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1882.

	£.	£.	£.
INDIA, GENERAL.			
Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c.	6,517		
Office Establishment	5,360		
District Establishment, including Establishment of Local Funds	7,745		
Travelling Allowances and other Contingent Charges	2,675		
		22,297	
Revenue Survey Charges for all India, excepting Madras and Bombay:			
Professional Survey:			
Controlling and Administrative Staff	11,798		
Field Establishment	42,479.		
Extra Departmental Charges:			
Cadastral Surveys	—3,846		
Coorg Surveys	399		
		50,830	
Rents, Rates, and Taxes		8	
Petty Construction and Repairs		397	
			73,532
CENTRAL PROVINCES.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	24,648		
Office Establishment	9,386		
District Establishment	22,535		
Temporary Establishment	226		
Local Fund Establishment under Deputy Commissioners, &c.	12,340		
Travelling Allowances, Purchase and Carriage of Tents, &c.	1,604		
Service Postage	912		
Other Contingent Charges	2,365		
		74,016	
Land Settlement Charges		60	
			74,076
BRITISH BURMAH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	32,384		
Office Establishment	12,469		
District Establishment	6,150		
Temporary Establishment	141		
Commission on Land Revenue Collections	42,165		
Commission on Collections of Capitation Tax, &c.	22,765		
Charges on account of Fishery Collections	399		
Travelling Allowances	2,346		
Service Postage	160		
Other Contingent Charges	2,751		
		121,730	
Land Settlement Charges		72,424	
Rents, Rates, and Taxes		1	
			194,155
ASSAM.			
Moiety of Salaries of Deputy, Assistant, Extra Assistant Commissioners, and Sub-Deputy Collectors	20,828		
Deputation Allowance not caused by absence of Officers	30		
Office and District Establishments	14,988		
Commission on Land Revenue Collections	27,507		
Service of Processes against Defaulters	4,334		
Travelling Allowances of Officers and Establishment	1,688		
Law Charges	320		
Service Postage	458		
Other Contingent Charges	2,145		
		72,298	
Revenue Survey:			
Contingent Charges		148	
Land Settlement Charges		10,931	
			83,377
		Carried forward - - - £.	425,140

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1882—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	425,140
BENGAL.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - -	131,549		
Office Establishment - - - - - - - - - -	51,878		
District Establishment - - - - - - - - - -	17,852		
Temporary Establishment - - - - - - - - -	85		
Malikana, or Allowance to Proprietors under Bengal Regulation 8 of 1793, and other Acts of Government - - - - - -	10,156		
Service of Processes against Defaulters - - - - - - -	11,258		
Management of Government Estates - - - - - - -	21,596		
Travelling Allowances of Officers and Establishment - - - -	9,549		
Law Charges - - - - - - - - - - - -	5,375		
Service Postage - - - - - - - - - - -	2,594		
Other Contingent Charges - - - - - - - - -	13,775		
		275,667	
Revenue Survey:			
Salaries of Officers and Establishment - - - - - -	5,482		
Contingent Charges - - - - - - - - -	1,653		
		7,135	
Land Settlement Charges - - - - - - - - - -	- -	17,170	
Moiety of Salaries of Sub-deputy Magistrates and Collectors, &c. -	- -	9,922	
Rents, Rates, and Taxes - - - - - - - - - -	- -	224	
Petty Construction and Repairs - - - - - - - - -	- -	104	
			310,222
NORTH WESTERN PROVINCES AND OUDH.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, &c.	56,641		
Moiety of Salaries of Deputy and Assistant Commissioners - -	24,591		
Salaries of Uncovenanted Deputy Collectors and Extra Assistant Commissioners - - - - - - - - - - - -	37,332		
Deputation Allowance not caused by absence of Officers - -	198		
Office Establishment - - - - - - - - - -	63,810		
District Establishment - - - - - - - - - -	115,425		
Temporary Establishment - - - - - - - - -	3,320		
Provincial and Local Fund Establishments in Collectors' Offices -	4,657		
Travelling Allowances of Officers and Establishment - - -	5,143		
Law Charges - - - - - - - - - - - -	1,101		
Service Postage - - - - - - - - - - -	4,550		
Service of Processes against Defaulters and Charges of Collections from Defaulting Sub-Proprietors - - - - - - - -	4,071		
Management of Government Estates - - - - - - -	17,204		
Commission on Land Revenue Collections - - - - -	114		
Miscellaneous Contingent Charges - - - - - -	11,859		
Miscellaneous Contingent Charges, Provincial and Local Funds -	307		
		350,323	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - - -	6,573		
Office Establishment - - - - - - - - - -	3,465		
Field Establishment - - - - - - - - - -	13,443		
Temporary Establishment engaged for the Season - - -	5,257		
Travelling Allowances of Officers and Establishment - -	834		
Service Postage - - - - - - - - - - -	101		
Cadastral Survey Establishment and Charges - - -	6,892		
Miscellaneous Contingent Charges - - - - - - -	4,888		
		41,453	
Compensation Pay of Covenanted Civilians - - - - - -	- -	1,117	
Allowances to District and Village Officers - - - - -	- -	31,515	
Allowances to District and Village Officers, Local Fund - -	- -	222,402	
Rents, Rates, and Taxes - - - - - - - - - -	- -	306	
Petty Construction and Repairs - - - - - - - - -	- -	4	
			647,120
	Carried forward - - - £.		1,382,482

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1882—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	1,382,482
PUNJAB.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - -	59,148		
Salaries of Sub-Collectors - - - - - - - - -	28,915		
Deputation Allowance not caused by absence of Officers - -	238		
Office Establishment - - - - - - - - - -	27,931		
District Establishment - - - - - - - - - -	33,180		
Temporary Establishment - - - - - - - - -	610		
Travelling Allowances of Officers and Establishment - - -	2,579		
Service Postage - - - - - - - - - - -	3,966		
Management of Grazing Lands - - - - - - - -	1,639		
Miscellaneous Contingent Charges - - - - - -	6,786		
		164,992	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	14,543		
Office and Field Establishments - - - - - -	33,199		
Travelling Allowances of Officers and Establishment - -	2,552		
Service Postage - - - - - - - - - -	565		
Tour Charges - - - - - - - - - -	996		
Advances to be repaid from *parcha* fees - - - - -	7,706		
Process Service Establishments - - - - - -	806		
Miscellaneous Contingent Charges - - - - - -	1,527		
		61,894	
Allowances to District and Village Officers - - - - -	- -	4,134	
Rents, Rates, and Taxes - - - - - - - - -	- -	615	
			231,635
MADRAS.			
Four-fifths of Salaries of Collectors, Deputy and Assistant Collectors, &c. - - - - - - - - - - -	96,476		
Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant - - - - - - - - - - -	1,498		
Office Establishment - - - - - - - - - -	54,406		
District Establishment - - - - - - - - - -	118,369		
Temporary Establishment - - - - - - - - -	2,511		
Local Fund Establishments in Collectors' Offices - - - -	1,424		
Charges on Account of Fishery Collections - - - - -	1,028		
Allowances to District and Village Officers - - - - -	297,897		
Travelling Allowances of Officers and Establishment - - -	17,431		
Medical Charges - - - - - - - - - - -	3,177		
Service of Processes against Defaulters - - - - - - -	16,685		
Service Postage - - - - - - - - - - -	8,601		
Law Charges - - - - - - - - - - -	1,432		
Service Telegrams - - - - - - - - - -	732		
Charges for remittance of Treasure within the Districts - - -	1,650		
Miscellaneous Contingent Charges - - - - - -	18,455		
		641,772	
Revenue Survey:			
Controlling Staff - - - - - - - - - -	8,586		
Professional Survey: £.			
Salaries of Officers - - - - - - 22,035			
Establishment - - - - - - - 23,955			
Travelling Allowances - - - - - 2,824			
Contingent Charges - - - - - 1,985			
	50,799		
Cost of Europe Stores - - - - - - - - -	2		
		59,387	
Carried forward - - - £.		701,159	1,614,117

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1882—*continued.*

	£.	£.	£.
Brought forward - - -	- -	701,159	1,614,117
MADRAS—*continued.*			
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	3,597		
Office Establishment - - - - - - - -	12,809		
Travelling and Tentage Allowances - - - - -	953		
Contingent Charges - - - - - - - -	1,199		
		18,558	
Moiety of Pay and Allowances of Officers of other Presidencies -	- -	130	
Inam Commissioner - - - - - - - - -	- -	1,198	
Rents, Rates, and Taxes - - - - - - - -	- -	2,464	
Petty Construction and Repairs - - - - - - -	- -	255	
			723,764
BOMBAY.			
Moiety of Salaries of Collectors, Assistant Collectors, &c. - -	47,779		
Salaries of Deputy Collectors - - - - - - -	10,813		
Salary of the Collector of Bombay - - - - - -	3,363		
Office Establishment - - - - - - - - -	53,154		
District Establishment - - - - - - - - -	111,285		
Temporary Establishment - - - - - - - -	1,934		
Travelling Allowances of Officers and Establishment - - -	26,522		
Service Postage - - - - - - - - - -	9,099		
Payments to Officers of other Presidencies - - - - -	583		
Miscellaneous Contingencies - - - - - - - -	17,127		
		281,659	
Revenue Survey:			
Controlling Staff - - - - - - - - - -	2,674		
Professional Survey: £.			
Salaries of Officers - - - - - - 24,007			
Establishment - - - - - - 25,709			
Travelling Allowances - - - - - 6,084			
Service Postage - - - - - - 720			
Cost of Survey Marks - - - - - 531			
Contingent Charges - - - - - 2,439			
	59,490		
		62,164	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	7,933		
Establishment - - - - - - - - - -	7,212		
Travelling Allowances - - - - - - - - -	2,800		
Contingent Charges - - - - - - - - -	1,485		
		19,430	
Allowances to District and Village Officers:			
Fixed Cash Allowances - - - - - - - -	175,779		
Fluctuating Cash Allowances - - - - - - - -	13,813		
Revenue of Alienated Lands Assigned for Village Service -	110,591		
Commutations - - - - - - - - - -	26		
		300,209	
Petty Construction and Repairs - - - - - - - - - - -		1,908	
			665,370
TOTAL, CHARGES IN INDIA - - -			3,003,251
CHARGES IN ENGLAND:			
Law Charges in connection with Appeals from India - - - - - - - - -			541
TOTAL, LAND REVENUE CHARGES - - - £.			3,003,792

No. 7.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1882.

	£.	£.	£.
INDIA, GENERAL.			
Tribute from Oodeypoor	20,804		
„ Doongurpoor	4,108		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Kotah	18,472		
„ Boondee	12,000		
„ Jhallawar	8,000		
„ Amjeerah	3,440		
„ Kilcheepoor	1,291		
„ Banswara	4,696		
„ Rutlam	6,552		
„ Holkar	76		
„ Sillana	3,276		
„ Sirohee	688		
„ Punnah	996		
„ Chirkhari	286		
„ Ajehgurh	701		
„ Behat	140		
„ Paldeo	24		
Nizam's Government on account of Mahratta Chouth	10,811		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of United Malwa Contingent:			
From Dewas £. 2,889			
„ Jowrah 15,328			
	18,217		
		182,560	
Contribution of Oodeypoor towards cost of Mhairwara Battalion	73		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Dhar £. 393			
„ Jabooah 148			
„ Burwanee 393			
	934		
		32,507	
Contribution from Alirajpoor	147		
„ „ Amjeerah	1,966		
		2,113	
Fees on Successions:			
Chirkhari State (Nowgong, Bundelkhand)	7,500		
Gouripur State (Nowgong, Bundelkhand)	1,332		
Teri Futtehpur State (Nowgong, Bundelkhand)	261		
		9,093	
			226,273
CENTRAL PROVINCES.			
Tributes from various Petty States	-	-	13,510
PUNJAB.			
Tribute from Sokeith	1,100		
„ Mundee	10,000		
„ Kupoorthulla	13,100		
„ Chumba	500		
„ Various Petty States	3,410		
		28,110	
Fees on Succession:			
Nawab Abdulla Khan (Dera Ismail District)	-	50	
			28,160
MADRAS.			
Tribute from Travancore	78,311		
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	245,000		
Contribution from Travancore	1,332		
Contribution from Cochin for the maintenance of a Battalion of Native Infantry	20,000		
		344,643	
Fees on Successions:			
Zemindar of Kulahasti	-	50	
			344,693
BOMBAY.			
Tribute from Kattywar	59,452		
„ Joonaghur	2,441		
„ Ballasinore	1,108		
„ Durumpoor	900		
„ Loonawara	1,497		
„ Various Petty States	2,025		
Subsidy from the Kutch Government	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	8,076		
		94,194	
Fees on Successions:			
Nursingrao, Jahagirdar of Hubli	-	43	
			94,237
TOTAL TRIBUTES, &c.			£. 706,873

No. 8.—ACCOUNT of Forest Revenue and of Expenditure for Forest Management and Collection of Forest Revenue, for the Year ended 31st March 1882.

REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	2,061	29,712	155,521	2,158	14,473	32,447	30,602	12,188	64,020	343,182
Firewood and Charcoal	958	252	- -	- -	4,049	9,700	4,970	2,649	30,566	53,144
Bamboos	219	430	- -	2	94	486	1,157	105	71	2,564
Sandal Wood	1,405	- -	- -	- -	- -	- -	- -	3,677	3,586	8,668
Grass and other Minor Produce	1	628	4	90	15	275	20	844	12,552	14,429
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	624	9,584	11,918	10,098	18,643	33,014	919	14,885	9,551	109,236
Firewood and Charcoal	1,171	8,969	155	355	11,997	3,513	4,246	5,808	16,001	52,215
Bamboos	75	7,325	386	310	2,961	8,490	36	5,122	8,216	32,921
Grazing and Fodder Grass	207	39,963	13	10	581	7,949	21,162	597	21,754	92,236
Other Minor Produce	201	17,334*	5,209	1,458	7,505	7,674	1,353	3,631	6,136	50,501
Miscellaneous	2,192	- -	- -	1,034	- -	- -	- -	- -	- -	3,226
Confiscated Drift and Waif Wood	551	473	15,836	177	377	1,159	1,142	417	1,160	21,292
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	- -	- -	33,288	376	- -	562	1,037	- -	2,475	37,738
Revenue from shared and private Forests	- -	847	- -	389	- -	- -	145	- -	2,086	3,467
Miscellaneous:										
Fines and Forfeitures	350	324	67	13	250	173	139	8	107	1,431
Refunds	21	81	46	3	311	74	40	390	161	1,127
Other Sources	2,773	1,367	737	132	2,118	1,093	1,863	350	4,370	14,803
Receipts from Departmental and License Jungles, &c., Local	- -	- -	- -	- -	- -	- -	- -	30,019	- -	30,019
Total Receipts in India £.	12,809	117,289	223,180	16,605	63,374	106,609	68,831	80,690	182,812	872,199
Receipts in England:										
Receipts from Students for the Indian Forestry Department	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,236
Total, Forest Revenue £.										874,435
EXPENDITURE.										
A.—Conservancy and Works.										
Timber and other Produce removed from the Forests by Government Agency	2,178	12,039	69,819	448	11,325	38,843	14,131	7,917	43,285	199,985
Timber and other Produce removed from the Forests by Consumers or Purchasers	- -	15,310	770	461	3,159	3,168	88	1,066	2,076	26,098
Confiscated Drift and Waif Wood	- -	- -	6,702	14	40	86	62	143	25	7,072
Revenue from Forests not managed by Government	- -	- -	- -	- -	- -	- -	417	- -	505	922
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	176	25	- -	- -	- -	1,350	3,316	468	1,528	6,863

Live Stock, Stores, Tools, and Plant	626	963	4,936	1,401	1,704	2,826	457	437	548	13,898
Communications and Buildings	155	515	1,678	1,960	3,279	9,091	1,030	613	2,485	20,806
Demarcation, improvement, and extension of Forests	2,091	2,369	6,093	4,300	4,976	7,168	3,925	5,315	20,304	56,541
Miscellaneous	264	486	882	251	89	1,324	43	395	661	4,395
Formation of Jungles, Plantations, &c., Local	- -	- -	- -	- -	- -	- -	- -	10,527	- -	10,527
TOTAL, CONSERVANCY AND WORKS £.	5,490	31,707	90,880	8,835	24,572	63,856	23,469	26,881	71,417	347,107
B.—ESTABLISHMENTS.										
I.—*Salaries.*										
Pay of Conservators	- -	1,680	2,693	1,154	1,200	3,948	1,943	1,323	4,033	17,974
Pay of Superior Officers	2,470	8,816	7,516	2,530	5,572	10,928	10,856	7,353	13,524	69,565
Subordinate Forest and Depôt Establishments	3,194	3,718	4,808	1,766	4,775	4,972	7,950	6,129	10,944	48,256
Office Establishments	481	1,005	4,147	723	1,269	2,565	2,347	2,852	4,476	19,865
Deputation and Special Allowances	199	- -	307	- -	83	539	- -	110	32	1,270
Payments to Officers of other Presidencies	- -	- -	- -	- -	- -	- -	- -	- -	117	117
	6,344	15,219	19,471	6,173	12,899	22,952	23,096	17,767	33,126	157,047
II.—*Travelling Allowances.*										
Conservators	- -	121	402	252	126	514	279	335	705	2,734
Superior Officers	798	1,299	2,768	831	888	2,182	2,126	2,682	4,545	18,119
Subordinate Forest and Depôt Establishments	442	67	84	21	273	260	755	878	1,513	4,293
Office Establishment	53	57	133	7	90	375	403	210	1,403	2,731
	1,293	1,544	3,387	1,111	1,377	3,331	3,563	4,105	8,166	27,877
III.—*Contingencies.*										
Stationery	6	28	37	2	1	66	226	- -	412	778
Carriage of Tents and Records	87	459	32	44	41	345	229	2	439	1,678
Rents, Rates, and Taxes	24	173	406	66	267	135	334	242	318	1,965
Pay of Police Guards	- -	- -	- -	- -	- -	165	- -	- -	- -	165
Official Postage	52	234	72	84	93	162	257	198	639	1,791
Sundries	164	270	720	168	204	463	420	450	446	3,305
	333	1,164	1,267	364	606	1,336	1,466	892	2,254	9,682
Jungle Conservancy Establishments, Local	- -	- -	- -	- -	- -	- -	- -	10,644	- -	10,644
TOTAL, ESTABLISHMENTS £.	7,970	17,927	24,125	7,648	14,882	27,619	28,125	33,408	43,546	205,250
TOTAL, EXPENDITURE IN INDIA £.	13,460	49,634	115,005	16,483	39,454	91,475	51,594	60,289	114,963	552,357
EXPENDITURE IN ENGLAND:										
Allowances to successful Candidates for the Indian Forestry Department, Passages to India on Appointment, Fees to Professors for Instruction, &c.									5,224	
Stores for India: Microscopes, Chemicals, &c., for the Central Forest School									64	
										5,288
TOTAL, FOREST EXPENDITURE £.										557,645

* Includes Commutation Fees, 7,203 *l*

No. 9.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz.:—										
License Fees and Farmers' Rents	14,782	53,897	54,744	16,138	596,621	113,012	36,100	382,471	265,112	1,532,877
Distillery Fees	- -	45,500	6,559	417	1,877	546	173	37	25,396	80,505
Still-head Duty	11,426	25,840	16,127	688	96,349	181,890	33,017	218,711	232,310	816,358
Duties levied on Drugs	474	36,378*	47,866	18,102	97,355	65,990	15,660	20,000	14,091	315,916
TOTAL	26,682	161,615	125,296	35,345	792,202	361,438	84,950	621,219	536,909	2,745,656
Duty on Opium consumed in India	185	42,296	98,855	153,866	144,716	52,557	30,287	26,834	112,306	661,902
Acreage on Land cultivated with the Poppy	- -	- -	- -	- -	- -	- -	3,674	- -	- -	3,674
Gain on Sale of Excise Ganja	- -	120	- -	- -	- -	- -	- -	- -	- -	120
Fines, Confiscations, and Miscellaneous	1,705	425	835	55	475	717	336	329	11,045	15,922
TOTAL, EXCISE REVENUE £.	28,572	204,456	224,986	189,266	937,393	414,712	119,247	648,382	660,260	3,427,274
CHARGES.										
Salaries and Establishments	672	4,626	794	670	23,286	4,540	5,410	2,202	12,375	54,575
Contingent Expenses	381	628	203	168	2,771	6,686	180	16,410†	3,550	30,977
Loss on Sale of Opium and by Dryage and Wastage of Ganja	- -	34	- -	- -	- -	5,922	- -	- -	3,493	9,449
Rents, Rates, and Taxes	- -	47	50	- -	655	- -	- -	33	65	850
Petty Construction and Repairs	- -	417	- -	26	588	1	- -	- -	- -	1,032
TOTAL CHARGES in INDIA £.	1,053	5,752	1,047	864	27,300	17,149	5,590	18,645	19,483	96,883
CHARGES IN ENGLAND: Stores for India: Hydrometers										3
TOTAL EXCISE CHARGES £.										96,886

* Includes 7,099 *l.* duty on Ganja.

† Includes 15,937 *l.* for purchase of Spirits.

No. 10.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1882.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes—License Tax.
	£.	£.	£.	£.
India, General	4	10	—6	—
Central Provinces	26,869	1,343	25,526	45
Bengal	163,897	9,639	154,258	9,614
North Western Provinces and Oudh	120,378	6,706	113,672	614
Punjab	46,089	2,874	43,215	196
Madras	47,725	540	47,185	580
Bombay	131,867	7,766	124,101	2,025
TOTAL, ASSESSED TAXES £.	536,829	28,878	507,951	13,074

No. 11.—ACCOUNT of PROVINCIAL RATES, and of CHARGES for COLLECTION, for the Year ended 31st March 1882.

	Gross Collections.	Refunds.	Net Receipts.	Charges for the Collection of Provincial Rates.
	£.	£.	£.	£.
India, General	5,587	- -	5,587	—
Central Provinces	56,454	215	56,239	—
British Burmah	78,121	976	77,145	3,717
Assam	32,215	29	32,186	518
Bengal	724,417	3,599	720,818	23,204
North Western Provinces and Oudh	891,660	900	890,760	686
Punjab	256,320	597	255,723	15,906
Madras	618,765	5,750	613,015	3,777
Bombay	231,951	1,664	230,287	5,418
TOTAL, PROVINCIAL RATES £.	2,895,490	13,730	2,881,760	53,226

No. 12 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1882.

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
IMPORTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Apparel	10,171	5,902	11,529	2,019	29,621	40	14	79	2	126	10,131	5,888	11,459	2,017	29,495
Arms, Ammunition, Military Stores	3,843	1,102	4,078	877	9,900	1,238	439	136	232	2,045	2,605	663	3,942	645	7,855
Cabinet Ware	–	–	–	–	–	–	–	13	–	13	–	–	*—13*	–	*—13*
Clocks and Watches	1,243	203	2,301	–	3,747	6	–	39	–	45	1,237	203	2,262	–	3,702
Corals, unwrought	7,793	623	155	–	8,571	–	–	18	–	18	7,793	623	137	–	8,553
Chemical Products	–	–	–	–	–	–	–	16	–	16	–	–	*—16*	–	*—16*
Cotton Goods:															
Twist and Thread	35,808	22,198	30,426	7,096	95,528	164	397	1,227	21	1,809	35,644	21,801	29,199	7,075	93,719
Piece Goods	254,902	36,073	171,667	16,745	479,387	481	402	12,650	82	13,615	254,421	35,671	159,017	16,663	465,772
Drugs and Medicines	7,342	1,561	7,850	403	17,156	21	–	939	2	962	7,321	1,561	6,911	401	16,194
Dyeing and Colouring Materials	1,362	205	7,143	–	8,710	13	–	293	–	306	1,349	205	6,850	–	8,404
Earthen and Porcelain Ware	2,050	384	2,610	2,189	7,233	5	1	38	3	47	2,045	383	2,572	2,186	7,186
Fireworks	191	235	1,515	378	2,319	–	–	7	–	7	191	235	1,508	378	2,312
Glass, and Manufactures of	7,596	659	11,806	1,257	21,318	19	15	491	13	538	7,577	644	11,315	1,244	20,780
Gums	1,399	25	649	–	2,073	–	1	565	–	566	1,399	24	84	–	1,507
Hardware and Cutlery	10,539	2,567	12,122	3,295	28,523	116	12	513	11	652	10,423	2,555	11,609	3,284	27,871
Ivory, and Manufactures of	4	1	9,690	–	9,695	–	–	3,205	–	3,205	4	1	6,485	–	6,490
Jewellery, including Plate	1,042	167	1,705	–	2,914	7	24	65	–	96	1,035	143	1,640	–	2,818
Liquors:															
Ale, Beer, and Porter	3,382	981	2,008	1,037	7,408	2	9	4	–	15	3,380	972	2,004	1,037	7,393
Spirits	109,845	36,563	120,044	71,046	337,498	398	96	605	31	1,130	109,447	36,467	119,439	71,015	336,368
Wines and Liqueurs	22,792	12,710	23,511	3,204	62,217	141	28	123	–	292	22,651	12,682	23,388	3,204	61,925

Lucifer Matches	1,594	492	2,760	1,584	6,430	–	–	60	–	60	1,594	492	2,700	1,584	6,370	
Metals:																
Copper	36,115	3,995	27,482	314	67,906	215	17	1,200	–	1,432	35,900	3,978	26,282	314	66,474	
Iron	6,772	1,301	5,405	1,558	15,036	206	20	1,202	13	1,441	6,566	1,281	4,203	1,545	13,595	
All other sorts unenumerated	15,462	1,887	11,383	1,690	30,422	5	24	1,257	3	1,289	15,457	1,863	10,126	1,687	29,133	
Music, and Instruments of	984	399	1,478	–	2,861	8	6	9	–	23	976	393	1,469	–	2,838	
Oils	–	–	–	–	–	–	–	13	–	13	–	–	*—13*	–	*—13*	
Paints, Colours, and Painters' Materials	4,940	367	3,895	608	9,810	19	–	958	–	977	4,921	367	2,937	608	8,833	
Perfumery	916	145	1,328	–	2,389	4	–	52	–	56	912	145	1,276	–	2,333	
Provisions and Oilman's Stores	8,227	2,639	9,043	4,220	24,129	24	76	112	7	219	8,203	2,563	8,931	4,213	23,910	
Railway Materials	–	6	–	–	6	1,784	51	157	–	1,992	*—1,784*	*—45*	*—157*	–	*—1,986*	
Shells	386	242	271	–	899	34	18	16	–	68	352	224	255	–	831	
Silk, Piece Goods	9,269	280	24,439	16,095	50,083	32	1	102	38	173	9,237	279	24,337	16,057	49,910	
Silk, Raw	570	3	27,273	2,738	30,584	–	–	1,863	12	1,875	570	3	25,410	2,726	28,709	
Spices	10,400	5,886	7,722	1,223	25,231	4	13	1,653	1	1,671	10,396	5,873	6,069	1,222	23,560	
Stationery, other than Paper	2,407	794	2,759	–	5,960	8	1	8	–	17	2,399	793	2,751	–	5,943	
Sugar and other Saccharine Matter	344	141	56,784	3,443	60,712	–	2	6,378	21	6,401	344	139	50,406	3,422	54,311	
Tea	1,918	36	8,326	692	10,972	5	–	1,627	1	1,633	1,913	36	6,699	691	9,339	
Tobacco, and Articles used in the Consumption of	1,190	285	1,019	313	2,807	2	–	4	1	7	1,188	285	1,015	312	2,800	
Toys, Games, including Playing Cards	1,742	482	2,352	312	4,888	4	–	2	–	6	1,738	482	2,350	312	4,882	
Umbrellas	4,155	165	3,409	1,163	8,892	52	–	52	2	106	4,103	165	3,357	1,161	8,786	
Wool, manufactures of	26,657	1,505	17,943	5,878	51,983	126	1	230	13	370	26,531	1,504	17,713	5,865	51,613	
Articles yielding, severally, less than 1,000*l.* annually	1,947	616	12,584	1,385	16,532	47	335	6,115	52	6,549	1,900	281	6,469	1,333	9,983	
TOTAL IMPORTS, *carried forward* £.	617,299	143,825	648,464	152,762	1,562,350	*5,230	† 2,003	44,087	‡ 561	51,881	612,069	141,822	604,377	152,201	1,510,469	

* Includes 1*l.*, Refund of Miscellaneous Receipts.

† Includes 344 *l.*, Refunds of Miscellaneous Receipts.

‡ Includes 51 *l.*, Refunds of Miscellaneous Receipts.

No. 12 A.—ACCOUNT of Customs Revenue, for the Year ended 31st March 1882—*continued.*

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
TOTAL IMPORTS, *brought forward* -	617,299	143,825	648,464	152,762	1,562,350	5,230	2,003	44,087	561	51,881	612,069	141,822	604,377	152,201	1,510,469
EXPORTS.															
Grain and Pulse:															
Paddy - - - - - - -	1,752	5,892	2,084	1,847	11,575	112	–	1	–	113	1,640	5,892	2,083	1,847	11,462
Rice - - - - - - -	203,103	44,022	23,183	485,545	755,853	10,622	48	230	8,610	19,510	192,481	43,974	22,953	476,935	736,343
Articles yielding, severally, less than 1,000 *l.* annually - - - - -	–	–	541	–	541	–	–	–	–	–	–	–	541	–	541
TOTAL, EXPORTS - - - £.	204,855	49,914	25,808	487,392	767,969	10,734	48	231	8,610	19,623	194,121	49,866	25,577	478,782	748,346
TOTAL, SEA CUSTOMS - - £.	822,154	193,739	674,272	640,154	2,330,319	15,964	2,051	44,318	9,171	71,504	806,190	191,688	629,954	630,983	2,258,815

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.*			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£.	£.	£.	£.	£.	£.
British Burmah - - - - - - - - - - - - -	640,154	- - -	- - -	- - -	8,503	648,657
Bengal - - - - - - - - - - - - -	822,154	- - -	- - -	- - -	8,573	830,727
Madras - - - - - - - - - - - - -	193,739	- - -	- - -	- - -	4,985	198,724
Bombay - - - - - - - - - - - - -	674,272	- - -	- - -	- - -	9,008	683,280
TOTAL - - - £.	2,330,319	- - -	- - -	- - -	31,069	2,361,388

* The Refunds and Net Receipts under Land Customs are as follows:

	Refunds.	Net Receipts.
	£.	£.
Punjab - - - - - - - - - - - - - - - - - -	1,718 †	*—1,718*

† These are refunds of Revenue collected in previous years which were credited in the Accounts of Punjab. Since 1877–78 the entire realisations of that Province, and of North Western Provinces and Oudh and Central Provinces, are credited in the Accounts of India, General.

No. 12 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1882.

INDIA.		£.	£.
Cost of Europe Stores charged in the Accounts of Bengal by reduction of expenditure under India		—21	
BRITISH BURMAH.		£.	
RANGOON	Collector of Customs	2,045	
	Appraising Establishment	1,618	
	Preventive Establishment	7,758	
	Office and other Establishments	3,868	
	Contingencies	753	
			16,042
BASSEIN	Collector	600	
	Appraising Establishment	123	
	Establishment	378	
	Preventive Establishment	632	
	Contingencies	100	
			1,833
THAYETMYO	Establishment	499	
	Contingencies	7	
			506
MOULMEIN	Collector	960	
	Appraising Establishment	204	
	Establishment	956	
	Preventive Establishment	1,633	
	Contingencies	112	
			3,865
MERGUI*	Establishment	211	
	Contingencies	22	
			233
TAVOY	Establishment	120	
	Preventive Establishment	117	
	Contingencies	4	
			241
TOUNGHOO	Establishment	–	59
AKYAB	Collector	772	
	Appraising Establishment	359	
	Establishment	680	
	Preventive Establishment	1,102	
	Contingencies	139	
			3,052
KYOUK PHYOO	Establishment	96	
	Contingencies	7	
			103
	TOTAL, BRITISH BURMAH		25,934
BENGAL.			
CALCUTTA	Salaries of Collector, and Deputy and Assistant Collectors	5,951	
	Appraising Establishment	7,420	
	Clerks, Servants, &c.	9,829	
	Preventive Establishment	35,146	
	Wharf Establishment	4,463	
	Cost of Europe Stores	21	
	Contingencies	1,703	
			64,533
CHITTAGONG	Salaries of Collector and Deputy Collector	712	
	Office and other Establishments	501	
	Preventive Establishment	864	
	Wharf Establishment	60	
	Contingencies	103	
			2,240
BALASORE	Office and other Establishments	267	
	Preventive Establishment	510	
	Contingencies	57	
			834
CUTTACK	Salary of Collector and Deputy Collector	300	
	Establishment	278	
	Preventive Establishment	123	
	Contingencies	8	
			709
POOREE	Fixed and Contingent Charges	–	165
DACCA	(Naraingunge Establishments and Contingencies)	–	98
	TOTAL, BENGAL		68,579

MADRAS.		£.	£.
AT THE PRESIDENCY.	Collector of Sea Customs	3,161	
	Deputy Collector	840	
	Appraisers	1,391	
	Establishment	3,677	
	Contingencies	599	
			9,668
GANJAM	Establishment	789	
	Contingencies	166	
			955
VIZAGAPATAM	Establishment	498	
	Contingencies	103	
			601
GODAVERY	Establishment	759	
	Contingencies	84	
			843
KISTNA	Establishment	280	
	Contingencies	107	
			387
NELLORE	Establishment	327	
	Contingencies	12	
			339
BELLARY*	Collector of Sea Customs	–	84
SOUTH ARCOT	Establishment	1,805	
	Contingencies	230	
			2,035
TANJORE	Establishment	1,170	
	Contingencies	122	
			1,292
MADURA	Establishment	409	
	Contingencies	90	
			499
TINNEVELLY	Establishment	362	
	Contingencies	113	
			475
NILGIRIS*	Collector of Sea Customs	–	127
SOUTH CANARA	Establishment	1,521	
	Contingencies	226	
			1,747
MALABAR	Establishment	2,803	
	Contingencies	833	
			3,636
Rents, Rates, and Taxes			598
Petty Construction and Repairs			4
	TOTAL, MADRAS		23,290
BOMBAY.			
AT THE PRESIDENCY.	Salaries of Commissioner and Personal Assistant to Commissioner of Customs	4,347	
	Establishment	2,938	
	Contingencies	819	
			8,104
PRESIDENCY DIVISION.	Salaries of Deputy and Assistant Commissioners	7,304	
	Appraising Establishment	5,356	
	Clerks, Servants, &c.	8,449	
	Preventive Establishment	19,818	
	Wharf Establishment	1,058	
	Contingencies	1,684	
			43,669
GUZERAT DIVISION.	Salary of Assistant Commissioner	685	
	Establishment	3,605	
	Contingencies	747	
			5,037
KONKAN DIVISION.	Salaries of Deputy and Assistant Commissioners	1,577	
	Establishment	11,217	
	Contingencies	2,313	
			15,107
KURRACHEE DIVISION.	Salaries of Collector and Assistant Collector	1,644	
	Establishment	3,538	
	Contingencies	212	
			5,394
	TOTAL, BOMBAY		77,311
	TOTAL, CHARGES IN INDIA		195,093
CHARGES IN ENGLAND.			
Stores for India: Hydrometers for the Calcutta Custom House			17
	TOTAL, CUSTOMS CHARGES £.		195,110

Note.—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment, hence no separate charge is shown.

* Salary of Collector of Sea Customs, Madras, drawn from these Treasuries.

No. 13 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1882.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty Levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India, General - -	165,763	14,239	- -	- -	1,654,392	63,717	1,898,111
British Burmah - -	- -	4,918	14,780	- -	- -	- -	19,698
Bengal - - -	- -	97,317	2,069,892	301,701	- -	14,703	2,483,613
Madras - - -	1,452,605	12,327	137	5,610	3	2,235	1,472,917
Bombay - - -	33,604	1,458,776	272	208	1,515	6,906	1,501,281
TOTAL, SALT REVENUE - £.	1,651,972	1,587,577	2,085,081	307,519	1,655,910	87,561	7,375,620

No. 13 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1882.

	£.	£.
INDIA, General.		
Salaries of Commissioner,* Deputy and Assistant Commissioners, &c. - - -	9,983	
Office Establishment - - - - - - - - - - - -	5,290	
Preventive Establishment - - - - - - - - - - -	67,239	
House and Office Rent - - - - - - - - - - -	504	
Rent of Land and Warehouses - - - - - - - - - -	421	
Rewards - - - - - - - - - - - - - -	704	
Commission on Salt Tax Collections - - - - - - - - -	920	
Charges for excavating Salt - - - - - - - - - -	5,177	
Manufacture and Storage - - - - - - - - - - -	30,039	
Carriage and Freight - - - - - - - - - - -	75,135	
Petty Construction and Repairs - - - - - - - - -	18,851	
Compensation for Land, &c. - - - - - - - - - -	1,899	
Purchase of Service Postage Stamps - - - - - - - - -	591	
Travelling Expenses - - - - - - - - - - - -	3,085	
Miscellaneous Contingent Charges - - - - - - - - -	20,127	
		239,965
BRITISH BURMAH.		
Commission on Collections of Salt Tax - - - - - - - - - - - -		385
Carried forward - - - £.		240,350

* This Officer superintends also the Land Customs line in the Punjab and the Central Provinces.

No. 13 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1882—*continued.*

		£.
Brought forward - - -		240,350
Bengal.	£.	
Pay of Intendants, Clerks, Servants, &c. - - - - - - - - -	1,173	
Preventive Establishment and Contingencies - - - - - - - -	1,943	
Miscellaneous Contingencies - - - - - - - - - -	603	
		3,719
Madras.		
Salary of Commissioner - - - - - - - - - - -	2,717	
Salaries of Deputy and Assistant Commissioners - - - - - - - -	8,998	
Office Establishment - - - - - - - - - - - -	24,315	
Travelling and Tentage Allowances - - - - - - - - -	2,697	
Petty Construction and Repairs - - - - - - - - -	11,649	
Purchase of Salt - - - - - - - - - - - -	58,716	
Conveying and Storing Salt - - - - - - - - - -	13,198	
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies - - -	9,395	
Rents, Rates, and Taxes - - - - - - - - - - -	1,132	
		132,817

Bombay.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.		
	£.	£.	£.	£.		
Salary of Commissioner and Staff* - - -	–	–	–	–		
Salary of Collector, Deputy and Assistant Collectors	4,291	1,194	1,183	1,075		
Superintendent and Petty Officers - - -	1,478	1,728	1,038	239		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. - - - - - - - -	4,761	9,008	14,335	4,681		
Grain Compensation and Temporary Allowances -	244	121	2,220	–		
Travelling Allowances and Charges - - -	854	759	861	169		
Office Expenses and Miscellaneous Contingent Charges - - - - - - - - -	4,286	2,577	1,810	668		
	15,914	15,387	21,447	6,832	59,580	
Cost of Purchase and Freight of Salt - - - - - - - - - -					29,970	
Preventive Establishment - - - - - - - - - - -					2,266	
Cost of Administration of Salt Revenue in Portuguese India - - - -					17,507	
						109,323
TOTAL CHARGES under SALT - - - £.						486,209

* Taken entirely under Customs.

No. 13 C.—ACCOUNT of SALT STORE, for the Year ended 31st March 1882.

	INDIA.		PUNJAB.		MADRAS.	
	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.
	Mds.	£.	*Mds.*	£.	*Mds.*	£.
Salt in Store on 1st April 1881	4,607,668	371,732	190,922	47,731	*8,112,609	*2,180,263
Manufactured, excavated, or purchased during the Year	3,666,352	114,573	2,548,100	492,229	6,056,464	1,627,675
	8,274,020	486,305	2,739,022	539,960	14,169,073	3,807,938
Removed by purchasers during the Year	4,741,675	148,177	1,880,857	368,327	5,821,509	1,496,970
Wastage, &c. written off	- -	- -	- -	- -	600,778	616,359
	4,741,675	148,177	1,880,857	368,327	6,422,287	2,113,329
Balance in Store on 31st March 1882	3,532,345	338,128	858,165	171,633	7,746,786	1,694,609

* Exclusive of 50,869 maunds and 12,718 *l.*, being the quantity and value, respectively, of excise salt, erroneously included in the Finance and Revenue Accounts for 1880–81.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1882.

	£.	£.	£.
BENGAL.			
Proceeds of 56,400 chests sold by auction in Calcutta for export, being at the average rate of *Rs.* 1,323. 10. 2. per chest	- -	7,465,313	
Miscellaneous Receipts of Opium Department	- -	20,162	
Value of 6,575 maunds and 29 seers of opium, at the rate of *Rs.* 7. 4. per seer, amounting to 190,696 *l.*, issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:			
Bengal	50,418	50,418	
		7,535,893	
India, General	18		
Central Provinces	21,834		
British Burmah	30,315	141,619	
Assam	45,905		
North Western Provinces and Oudh	43,547		
	†192,037		
TOTAL BENGAL OPIUM		£.	7,677,512
BOMBAY.			
Duty realised on 30,826 chests of Malwa Opium, at 700 rupees per chest, 2,157,820 *l.*, and on 370 chests of Ajmere Opium, at 725 rupees per chest, 26,825 *l.*		2,184,645	
Confiscations and Miscellaneous Receipts		287	
TOTAL BOMBAY OPIUM		£.	2,184,932
TOTAL OPIUM REVENUE		£.	9,862,444

† The actual realisations are more than the value of excise opium issued, owing to decrease in the stock remaining in the hands of Collectors at the end of the year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE and COST of PRODUCTION.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1881	64,052	109,088	1,054*	1,581*
In Store at Factories on above date	- -	- -	694*	1,041*
	64,052	109,088	1,748	2,622
Produce of Season 1880-81	49,732	84,699	4,768	7,152
TOTAL	113,784	193,787	6,516	9,774
Sold by Auction from 1st April 1881 to 31st March 1882	56,400	96,056	—	—
Issued to Excise Department	- -	- -	4,384	6,576
Issued to Medical Department	- -	- -	6	9
TOTAL EXPENDED	56,400	96,056	4,390	6,585
Balance in Store in Calcutta on 31st March 1882	57,384	97,731	1,440	2,160
Balance in Factories	- -	- -	686	1,029
BALANCE IN STORE ON 31ST MARCH 1882	57,384	97,731	2,126	3,189

COST OF PRODUCTION OF BENGAL OPIUM.

	£.	£.
Establishment and Contingent Charges of Patna Agency	- -	46,999
Establishment and Contingent Charges of Benares Agency	- -	72,342
Charges in Calcutta	- -	3,689
Cost of Europe Stores	- -	1,275
Cultivation and Manufacturing Charges for Opium of Season 1879-80 and previous years	742,698	
Cultivation and Manufacturing Charges for Opium of Season 1880-81	1,188,640	
		1,931,338
TOTAL BENGAL £.		2,055,643
CHARGES FOR BENGAL OPIUM IN INDIA:		
Cost of Europe Stores: charged in the Accounts of Bengal by reduction of expenditure under India		*—1,275*
TOTAL CHARGES £.		2,054,368
CHARGES IN ENGLAND:		
Stores for India: Steam Fire Engine, &c., for the Patna Opium Agency		1,062
TOTAL CHARGES £.		2,055,430

No. 14 C.—ABSTRACT ACCOUNT of CHARGES for COLLECTION of OPIUM REVENUE in BOMBAY.

	£.
†Salaries	686
Establishment	1,126
Contingent Charges	93
TOTAL BOMBAY £.	1,905

* These differ respectively by one chest and one maund from the closing balances of last year's account owing to omission of fractions in this year's return received from the Board of Revenue.

† The Commissioner of Customs, Salt, and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighment and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

No. 15.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale of Court Fee Stamps	16,025	82,745	55,090	45,342	870,171	425,348	235,465	339,576	231,749	2,301,511
Sale of Commercial and other Stamps	15,685	37,150	26,536	19,011	325,864	154,182	99,716	195,476	146,271	1,019,891
Fines and Penalties	72	617	458	224	3,208	1,329	999	4,329	1,952	13,188
Miscellaneous	446	746	69	104	3,149	900	1,146	4,643	35,579	46,782
TOTAL £.	32,228	121,258	82,153	64,681	1,202,392	581,759	337,326	544,024	415,551	3,381,372
Deduct,—Refunds	118	1,215	319	362	11,542	8,773	2,801	6,568	6,009	37,707
NET REVENUE from STAMPS £.	32,110	120,043	81,834	64,319	1,190,850	572,986	334,525	537,456	409,542	3,343,665
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	83	216	480		1,600	1,152	720	1,481	1,646	6,599
Establishment of Superintendent or other Officers	2			241	4,091	416	204	1,322	2,799	9,073
Contingent Expenses, Packing Charges, &c.	124		539	15	971	38	999	451	635	3,109
Charges for the Sale of Stamps, viz.:—										
Clerks and Servants	679	1,245	731	579	7,957	713	3,795	7,485	12	22,296
Commission to Vendors	66	80	18	1	564	509		238	406	1,882
Discount on sale of Court Fee Stamps				703	11,985		3,439	2,970	3,531	23,291
Discount on sale of General Stamps						3,170			4,254	7,426
Contingencies and Miscellaneous										
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	—28,826	1,156	422	744	15,296	3,018	3,850		4,340	—
TOTAL CHARGES in INDIA £.	—27,872	2,697	2,190	2,283	42,370	10,121	13,037	14,389	18,546	77,761
CHARGES IN ENGLAND:										
Stores for India					£. 44,826 * 16,966 †			7,627	8,269	32,862
TOTAL CHARGES for COLLECTION of STAMP REVENUE					£. 61,792			22,016	26,815	110,623

* Total Charges in India for the Bengal Presidency.
† Total Charges in England for the Bengal Presidency. The stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several Provinces.

No. 16.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RECEIPTS.										
Fees for Registering Documents	837	3,362	1,522	2,454	86,881	24,657	13,858	57,505	25,776	216,852
Fees for Copies of Registered Documents	7	1,602	14	67	2,663	9,153	3,624	980	378	18,488
Revenue Record-room Receipts	- -	111	- -	676	8,960	26,692	6,277	- -	942	43,658
Land Registration Fees	- -	- -	- -	63	1,476	5	- -	- -	- -	1,544
Miscellaneous	9	1,163	70	37	1,835	434	19	336	269	4,172
TOTAL £.	853	6,238	1,606	3,297	101,815	60,941	23,778	58,821	27,365	284,714
Deduct,—Refunds	1	10	2	25	980	65	27	283	254	1,647
NET RECEIPTS UNDER REGISTRATION £.	852	6,228	1,604	3,272	100,835	60,876	23,751	58,538	27,111	283,067
CHARGES.										
Superintendence	- -	1,032	- -	242	7,490	1,972	1,883	3,563	2,412	18,594
District Charges	393	1,768	1,065	1,413	44,131	16,711	8,613	38,370	20,673	133,137
Revenue Record-room Charges	- -	- -	- -	461	6,917	12,794	2,865	- -	269	23,306
Land Registration Charges	- -	- -	- -	- -	4,364	- -	- -	- -	- -	4,364
TOTAL CHARGES UNDER REGISTRATION £.	393	2,800	1,065	2,116	62,902	31,477	13,361	41,933	23,354	179,401

No. 17.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1882.

	£.	£.
CALCUTTA MINT.		
Receipts.		
Seignorage on Gold	236	
Seignorage on Silver	11,592	
Gain on Coinage operations	1,087	
Gain on Copper Coinage	13,971	
Sale Proceeds of Old Stores	1,890	
Miscellaneous Receipts	5,796	
Total Receipts £.		35,172
Charges.	£.	
Establishment:		
Direction and Office	5,783	
Civil Guard	427	
Bullion Establishment	2,869	
Mechanical and Operative Establishment	12,508	
Assay Establishment	4,499	
Office Expenses, &c.	2,557	
	28,643	
Loss of Weight in Coinage:		
Gold	36	
Silver	1,053	
Value of Silver and Copper used for Contingent purposes	160	
Charges on supply of Coin to Portuguese India	282	
Loss on melting remittances	4,890	
Miscellaneous	7	
	6,428	
Purchase of Local Stores:		
Cost of Country Coal, Oil, &c.	4,220	
House, Lighting, Police, and Water Rates	1,328	
		40,619
Charges in England—Stores for India		5,991
Total Charges under the Head "Mint"		46,610
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—		
Pensions and Gratuities to Mint Servants	362	
Value of Stationery supplied	15	
Value of Printing executed by Government Press	43	
Note.—This does not include Absentee and Pension Allowances in England.		420
Total Charges £.		47,030
Estimated Value of Mint Buildings on 31st March 1882		£. 161,421

Amount Coined during the Year.	Number.	Value.
		£.
Gold:		
Gold Mohurs	22,647	33,971
Silver:		
Rupees	6,661,157	666,116
Half-Rupees	920,726	46,036
Quarter Rupees	3,224,105	80,603
Eighth-Rupees	4,399,715	54,996
Copper:		
Quarter-Annas	2,556,800	3,995
Total Coinage	17,785,150	885,717

	£.
MADRAS MINT.	
Coinage Operations discontinued from 1st September 1869.	
Receipts.	
Sale Proceeds of Old Stores and Materials	23
Total Receipts £.	23
Charges.	
Conveyance of Copper Coin into the Interior	511
Total Charges under the Head "Mint" £.	511
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—	
Pensions to Mint Servants	459
Total Charges £.	970
Estimated Value of Mint Buildings on 31st March 1882 £.	56,600

No. 17.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1882—*continued.*

BOMBAY MINT.

Receipts.

	£.	£.
Seignorage on Silver	31,765	
Assay Fees	33	
Gain on Coinage Operations	350	
Sale of Old Stores and Materials	152	
Miscellaneous Receipts	3,061	
Total Receipts		35,361

Charges.

	£.	£.	£.
Establishment:			
Direction and Office	6,861		
Operative Establishment	11,219		
Assay Establishment	4,651		
Office Expenses, &c.	984		
		23,715	
Loss of Weight in Coinage:			
Supply of Coins to Portuguese India	423		
Miscellaneous	1,524		
Loss on Copper Coinage	289		
		2,236	
Stores purchased locally		1,404	
Rents, Rates, and Taxes		24	
			27,379
Charges in England—Stores for India			12,842
Total Charges under the Head "Mint"			£. 40,221
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—			
Pensions to Mint Servants		742	
Value of Stationery supplied		25	
Value of Printing executed by Government Press		23	
			790
Total Charges			£. 41,011
Estimated Value of Mint Buildings on 31st March 1882			£. 276,251

Amount Coined during the Year.

		Number.	Value. £.
Silver:			
Rupees	British Coins	11,263,652	1,126,365
	Goa Coins	659,123	65,912
Half Rupees	British Coins	1,389,512	69,475
	Goa Coins	201,013	10,051
Quarter Rupees	British Coins	1,039,799	25,995
	Goa Coins	404,585	10,115
Eighth Rupees	British Coins	1,640,785	20,510
	Goa Coins	808,083	10,101
Copper:			
Quarter Tangas: Goa Coins		1,600,384	2,501
Eighth Tangas: Goa Coins		3,200,384	2,500
Total Coinage		22,207,320	£. 1,343,525

In England:

Receipts:

Proceeds of Sales of Indian Coins sent to England for Assay £. 28

Charges:	£.	£.	£.
Cost of Assay of Indian Coins	14		
Pay and Passage to India of an officer appointed to the Bombay Mint	170	184	
Stores for India, also shown above:			
For Bengal	5,991		
For Bombay	12,842	18,833	
		£.	19,017

No. 18.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1882.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	18,927	10,636	9,018	6,562	64,411	40,833	30,064	24,993	36,623	242,067
Sale of Postage Stamps:										
Ordinary Stamps	21,685	14,617	11,100	7,433	113,544	55,166	44,291	83,620	101,824	453,280
Service Stamps	8,013	6,326	2,043	2,448	23,222	20,934	24,909	22,069	28,929	138,893
Mail Cart, Parcel Van, and Passenger Service	- -	- -	- -	- -	- -	86	19,077	- -	- -	19,163
Fees, and Petty Receipts	377	346	191	90	1,161	737	3,850	1,069	2,107	9,928
Contributions from Native States	- -	- -	- -	- -	- -	- -	600	- -	- -	600
Money Order Receipts	6,989	4,388	3,039	2,193	20,240	10,250	7,582	9,816	7,191	71,688
Bullock Train	43	- -	- -	- -	6,406	134	30,478	- -	- -	37,061
Van Dâk	- -	- -	- -	- -	- -	- -	3,959	- -	- -	3,959
District Post Collections, including Zemindary Dâk receipts in Bengal	- -	- -	23	- -	1,112	- -	3,392	54	- -	4,581
GROSS RECEIPTS £.	56,034	36,313	25,414	18,726	230,096	128,140	168,202	141,621	176,674	981,220
Deduct—										
Amount of Postage received in India and paid to the Postmaster General, London	- -	- -	- -	- -	10,387	- -	- -	- -	18,900	29,287
Payments to Colonial and other Foreign Administrations	- -	- -	- -	- -	- -	- -	- -	- -	1,799	1,799
Refunds	55	2	3	3	12	12	77	18	45	227
	55	2	3	3	10,399	12	77	18	20,744	31,313
NET RECEIPTS of the POST OFFICE as stated in Account No. 1 £.	55,979	36,311	25,411	18,723	219,697	128,128	168,125	141,603	155,930	949,907
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, &c.	- -	- -	- -	- -	7,574	- -	- -	- -	- -	7,574
Comptroller and Assistant Comptroller	- -	- -	- -	- -	2,724	- -	- -	- -	- -	2,724
Office Establishment	- -	- -	- -	- -	18,108	- -	- -	- -	- -	18,108
Office Expenses	- -	- -	- -	- -	1,900	- -	- -	- -	- -	1,900
Travelling Expenses	- -	- -	- -	- -	406	- -	- -	- -	- -	406
Presidency and District Offices:										
Postmasters General, Deputy Postmasters General, &c.	2,474	1,260	960	840	4,970	2,305	2,355	2,020	1,657	18,841
Postmasters of Calcutta, Madras, and Bombay, Superintendents, &c.	2,517	2,739	472	967	16,213	11,619	8,215	9,158	8,497	60,397

Office Establishments	26,111	17,466	8,477	8,812	107,329	72,130	47,171	52,785	79,678	419,959
Office Expenses	2,415	2,631	721	1,021	12,798	20,747	3,138	4,184	7,715	55,370
Travelling Expenses	1,458	1,711	260	718	6,017	4,193	2,968	2,825	2,857	23,007
Conveyance of Mails:										
Road Establishment	8,144	6,210	- -	9,418	15,184	4,417	5,624	18,824	16,800	84,621
Wazirii Expedition	- -	- -	- -	- -	- -	- -	111	- -	- -	111
Ferry Establishment	- -	28	- -	4	129	- -	74	33	5	273
Contingent Road Charges	253	479	15	162	1,328	74	107	497	904	3,819
Payments to Peninsular and Oriental Steam Navigation Company for conveyance of Mails by non-contract Vessels	- -	- -	- -	- -	- -	- -	- -	- -	1,361	1,361
Steam Service Contract	- -	- -	1,763	- -	- -	- -	- -	- -	- -	1,763
Van Dâk Establishment	- -	- -	- -	- -	- -	- -	6,818	- -	- -	6,818
Payments to State Railways	6,345	358	275	- -	22,288	387	5,035	- -	79	34,767
Bullock Train Establishment	32	- -	- -	- -	6,017	114	29,626	- -	- -	35,789
Boat Establishment and Charges	60	- -	137	269	2,025	12	1	122	473	3,099
Mail Cart Establishment and Charges	1,625	1,642	168	240	523	4,856	34,178	949	8,962	53,143
Railway Charges	- -	9	83	- -	1,848	48	1,209	213	8,439	11,849
Discount on Sale of Postage Stamps	745	453	345	231	3,579	1,714	1,380	2,560	3,145	14,152
Miscellaneous Charges of Post Office	69	274	340	161	2,185	4,395	1,570	405	3,035	12,434
Subsidies	- -	- -	- -	- -	71,200	- -	- -	- -	- -	71,200
Bounty Money	- -	- -	12	- -	- -	- -	- -	3	98	113
District Post Establishments, including Zemindary Dâk Charges in Bengal	12,138	4,358	5,919	1,738	30,137	18,877	14,772	10,733	8,853	107,525
TOTAL CHARGES in INDIA £.	64,386	39,618	19,947	24,581	334,482	145,888	164,352	105,311	152,558	1,051,123
CHARGES IN ENGLAND:					£. 793,254 *					
Stores for India					11,581 †			3,988	7,643	23,212
					£. 804,835		£.	109,299	160,201	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury									70,000	
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad									3,600	
										73,600
TOTAL CHARGES in ENGLAND £.										96,812
TOTAL CHARGES of the POST OFFICE £.										1,147,935

N.B.—The estimated amount of Sea Postage retained by India, is 2,102 *l.*

* Total Charges in India for the Bengal Presidency.

† The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

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No. 19.—ACCOUNT of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882.

PARTICULARS.	Capital.	Revenue.	Total.
RECEIPTS.	£.	£.	£.
INDIAN TELEGRAPHS:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and Refunds to Senders of Messages	- -	271,017	271,017
Cash Receipts on Message Account from other Telegraph Administrations	- -	35,343	35,343
Cash Receipts on Message Account under exceptional circumstances	- -	9,132	9,132
Postage Stamps affixed to Messages	- -	708	708
Interest on Capital Cost of Railway Lines, and rent of signalling instruments and appliances	- -	21,133	21,133
Recoveries from Railways for maintenance, &c., charges	- -	30,742	30,742
Recoveries from Guaranteed Lines and Offices	- -	6,464	6,464
Miscellaneous	- -	2,058	2,058
Total Indian Telegraphs £.	- -	376,597	376,597
INDO-EUROPEAN TELEGRAPH:			
In India:			
Persian Gulf Section:			
Fees on Messages	- -	38,350	38,350
Miscellaneous	- -	848	848
Total £.	- -	39,198	39,198
Persian Section: £.			
Fees on Messages 3,017			
Less,—Paid to Persian Government on account of 1880–81 1,747	- -	1,270	1,270
Miscellaneous	- -	356	356
Total £.	- -	1,626	1,626
Total in India, Indo-European Telegraph £.	- -	40,824	40,824
In England:			
Repayment by Indo-European Telegraph Company in liquidation of Persian Debt	1,986	- -	1,986
Fees on Messages	- -	31,369	31,369
Recoveries on account of Stores supplied to the Turkish Government	- -	959	959
Common Purse: From Telegraph Companies	- -	17,473	17,473
Total in England, Indo-European Telegraph £.	1,986	49,801	51,787
Total Receipts:			
In India	- -	417,421	417,421
In England	1,986	49,801	51,787
Total Receipts of the Telegraph Department £.	1,986	467,222	469,208

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
	£.	£.	£.
CHARGES.			
INDIAN TELEGRAPHS:			
Direction:			
Superior Officers of Direction	- -	- -	10,723
Superintendents and Assistant Superintendents	- -	- -	5,593
Clerks and Servants	- -	- -	2,471
Allowances	- -	- -	383
Travelling Charges	- -	- -	1,189
Contingencies	- -	- -	476
Tools and Plant	- -	- -	901
	5,038	16,608	21,646
Accounts:			
Examiner and Assistant Examiner	- -	- -	1,425
Establishment	- -	- -	3,503
Allowances	- -	- -	96
Contingencies	- -	- -	157
Tools and Plant	- -	- -	10
	1,257	3,934	5,191
Check Office:			
Salary of Superintendent	- -	- -	1,092
Establishment	- -	- -	3,184
Allowances	- -	- -	55
Contingencies	- -	- -	167
Tools and Plant	- -	- -	77
Travelling Charges	- -	- -	—8
	—	4,567	4,567
Superintendence:			
Superintendents and Assistant Superintendents	- -	- -	65,800
Establishment	- -	- -	6,891
Allowances	- -	- -	1,068
Rent	- -	- -	269
Travelling Charges	- -	- -	8,292
Contingencies	- -	- -	1,114
Tools and Plant	- -	- -	571
	12,576	71,429	84,005
Carried forward £.	18,871	96,538	115,409

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*			
Indian Telegraphs—*continued.*	£.	£.	£.
Brought forward - - -	18,871	96,538	115,409
Line Maintenance:			
Establishment - - - - - - - - - -	- -	- -	12,620
Allowances - - - - - - - - - -	- -	- -	288
Travelling Charges - - - - - - - -	- -	- -	2,136
Tools and Plant - - - - - - - - -	- -	- -	41
Contingencies - - - - - - - - -	- -	- -	3
	—	15,088	15,088
Signalling:			
Telegraph Masters, Signallers, Clerks, Messengers, and Servants, &c. - - - - - - - - - - -	- -	- -	133,745
Special Locality, House, and other Allowances - - -	- -	- -	15,142
Rent - - - - - - - - - - - -	- -	- -	3,282
Travelling Allowances - - - - - - - -	- -	- -	3,501
Contingencies - - - - - - - - - -	- -	- -	6,499
Tools and Plant - - - - - - - - -	- -	- -	19,955
Non-departmental Offices - - - - - - -	- -	- -	18,179
	2	200,301	200,303
Stores and Workshops:			
Superintendent and Assistant Superintendents - - -	- -	- -	2,294
Establishment - - - - - - - - - -	- -	- -	6,360
Special, House, Conveyance, and other Allowances - - -	- -	- -	382
Travelling Charges - - - - - - - - -	- -	- -	92
Contingencies - - - - - - - - - -	- -	- -	106
	9,204	- -	9,204
Total - - - £.	28,077	311,927	340,004
Construction Charges:			
Railway Lines of Telegraph:			
From Durbhanga to Peepraghat - - - - - - -	1,498	- -	1,498
„ Muzufferpore to Bettiah - - - - - - -	2,259	- -	2,259
„ Neemuch to Nasirabad - - - - - - -	5,638	- -	5,638
„ Dhola Junction to Dhorajee - - - - - - -	1,239	- -	1,239
„ Pali to Godhra - - - - - - - - -	1,066	- -	1,066
„ Subermuttee to Ajmere - - - - - - -	1,243	- -	1,243
„ Muzufferpore to Chupra, Sewan, and Hutwa - -	3,524	- -	3,524
„ Dinapore to Luckeeserai - - - - - - -	2,257	- -	2,257
„ Mhow to Dhar - - - - - - - - -	1,663	- -	1,663
„ Sheally to Tanjore and Trichinopoly to Tuticorin -	2,694	- -	2,694
„ Dongerghur to Nandgaum - - - - - - -	1,584	- -	1,584
„ Government Line, Lahore to Mooltan - - - -	7,725	- -	7,725
„ Delhi to Bandikui - - - - - - - -	1,672	- -	1,672
„ Kurrachee to Kotree - - - - - - - -	1,383	- -	1,383
„ Delhi to Ferozepore - - - - - - - -	6,296	- -	6,296
„ Turnoul to Peshawar - - - - - - - -	1,772	- -	1,772
„ Construction of Lines required by the Central Bengal Railway - - - - - - - - - - -	2,602	- -	2,602
Other Lines - - - - - - - - - -	3,914	- -	3,914
Total Railway Lines (Carried forward) - - - £.	50,029	- -	50,029

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES—*continued.* INDIAN TELEGRAPHS—*continued.* CONSTRUCTION CHARGES—*continued.*	£.	£.	£.
Brought forward - - -	50,029	- -	50,029
Departmental Lines of Telegraph:			
From Moulmein to Tavoy - - - - - - - -	7,309	- -	7,309
„ Taboy to Siamese Frontier at Natyahoung Pass - -	1,155	- -	1,155
„ Peshawar to Lundikotal - - - - - -	1,070	- -	1,070
„ Dibrugurh to Sadiya - - - - - - - -	4,641	- -	4,641
„ Mogulserai to Allahabad - - - - - -	1,719	- -	1,719
„ Sealdah to Barrackpore - - - - - -	2,796	- -	2,796
„ Bidabatty to Raneegunge - - - - - -	11,330	- -	11,330
„ Kanoo to Sahibgunge - - - - - - -	5,889	- -	5,889
„ Sholapore to Beejapore - - - - - -	4,586	- -	4,586
„ Dadur to Callian - - - - - - - - -	1,284	- -	1,284
„ Rangoon to Tounghoo - - - - - - -	6,746	- -	6,746
„ Serajgunge to Sultanpore - - - - - -	1,615	- -	1,615
„ Barrackpore to Chittagong - - - - - -	7,945	- -	7,945
„ Madras to Bezwada - - - - - - - -	3,213	- -	3,213
„ Raneegunge to Cuttack - - - - - - -	3,475	- -	3,475
„ Khundwa to Indore - - - - - - - -	1,395	- -	1,395
„ Morar to Indore - - - - - - - - -	5,338	- -	5,338
„ Khundwa to Nasirabad - - - - - - -	4,286	- -	4,286
„ Negapatam to Trichinopoly - - - - - -	4,446	- -	4,446
„ Ootacamund to Dovala - - - - - - -	1,601	- -	1,601
Other Lines and Buildings - - - - - - - -	3,403	- -	3,403
TOTAL DEPARTMENTAL LINES - - - £.	85,242	- -	85,242
Temporary Telegraphs for Military purposes - - - - -	—9,507	- -	—9,507
TOTAL CONSTRUCTION CHARGES - - - £.	125,764	- -	125,764
Workshop and Press—Additions to Plant and Machinery -	656	- -	656
Repairs of Lines and Buildings - - - - - - - -	- -	18,386	18,386
Losses of Cash - - - - - - - - - -	- -	45	45
Suspense - - - - - - - - - - - -	—3,021	- -	—3,021
	—2,365	18,431	16,066
TOTAL CHARGES - - - £.	151,476	330,358	481,834
Less,—Amount included above for Value of Stores expended during the year in excess of payments made on the same account during the year - - - - -	34,133	- -	34,133
Expenditure charged against the Grant of other Departments included above - - - - -	4,401	375	4,776
Expenditure in England for Stores and Miscellaneous Charges - - - - - - - - - -	49,082	6,891	55,973
	87,616	7,266	94,882
TOTAL in INDIA - - - £.	63,860	323,092	386,952
IN ENGLAND:			
Stores for India - - - - - - - - - -	49,082	- -	49,082
Absentee Allowances and other charges - - - - -	- -	6,891	6,891
TOTAL in ENGLAND - - - £.	49,082	6,891	55,973
TOTAL INDIAN TELEGRAPHS - - - £.	112,942	329,983	442,925

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
CEYLON TELEGRAPHS:			
Stores	- -	2,176	2,176
Recovery of charges from the Ceylon Government on transfer of their lines	—6,863	—7,486	—14,349
TOTAL CEYLON TELEGRAPHS £.	—6,863	—5,310	—12,173
INDO-EUROPEAN TELEGRAPH:			
IN INDIA.			
PERSIAN GULF SECTION:			
Direction:			
Deputy Director and Office Establishment	- -	1,604	1,604
Travelling Charges	- -	12	12
Contingencies	- -	32	32
Tools and Plant	- -	112	112
	—	1,760	1,760
Accounts:			
Establishment	- -	167	167
Travelling Charges	- -	16	16
	—	183	183
Traffic Manager's Office:			
Traffic Manager and Assistant	- -	1,140	1,140
Establishment	- -	420	420
	—	1,560	1,560
Line Maintenance:			
Assistant Superintendents	- -	720	720
Line Conservancy Establishment	- -	2,104	2,104
Cable Conservancy Establishment	- -	3,219	3,219
Travelling Charges	- -	467	467
Contingencies	- -	105	105
Tools and Plant	- -	985	985
Cable Steamer	- -	16,232	16,232
	—	23,832	23,832
Carried forward £.	—	27,335	27,335

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*			
Indo-European Telegraph—*continued.*	£.	£.	£.
In India—*continued.*			
Persian Gulf Section—*continued.*			
Brought forward - - -		27,335	27,335
Signalling:			
Superintendents and Assistant Superintendents - - -	- -	2,454	2,454
Signallers - - - - - - - - - -	- -	10,862	10,862
Medical Establishment - - - - - - - - -	- -	651	651
Other Establishment - - - - - - - - -	- -	822	822
Travelling Charges - - - - - - - - -	- -	325	325
Rent - - - - - - - - - - - -	- -	330	330
Contingencies - - - - - - - - - -	- -	237	237
Tools and Plant - - - - - - - - - -	- -	2,159	2,159
	—	17,840	17,840
Stores:			
Establishment - - - - - - - - - -	- -	968	968
Contingencies - - - - - - - - - -	- -	233	233
	—	1,201	1,201
Political Charges:			
Subsidies - - - - - - - - - - - -	- -	3,180	3,180
Repairs - - - - - - - - - - - -	- -	10,180	10,180
Suspense - - - - - - - - - - - -	—1,978	- -	—1,978
	—1,978	10,180	8,202
Total Charges - - - £.	—1,978	59,736	57,758
Deduct,—Value of Stores issued in excess of the payments made on the same account during the year -	- -	5,626	5,626
Expenditure in England - - - - - -	- -	4,380	4,380
	—	10,006	10,006
Total Persian Gulf Section - - - £.	—1,978	49,730	47,752
Persian Section:			
Direction:			
Director and Office Establishment - - - - -	- -	2,144	2,144
Travelling Charges - - - - - - - -	- -	115	115
Contingencies - - - - - - - - - -	- -	44	44
Carried forward - - - £.	—	2,303	2,303

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*			
Indo-European Telegraph—*continued.*	£.	£.	£.
In India—*continued.*			
Persian Section—*continued.*			
Brought forward - - -	—	2,303	2,303
Accounts:			
Establishment - - - - - - - - - - -	- -	251	251
Contingencies - - - - - - - - - - -	- -	24	24
	—	275	275
Superintendence:			
Assistant Director - - - - - - - - - - -	- -	769	769
Superintendent - - - - - - - - - - -	- -	960	960
Establishment - - - - - - - - - - -	- -	161	161
Travelling Charges - - - - - - - - - - -	- -	487	487
Contingencies - - - - - - - - - - -	- -	408	408
Medical Establishment - - - - - - - - - - -	- -	1,783	1,783
	—	4,568	4,568
Line Maintenance:			
Inspectors and Establishment - - - - - - - - - - -	- -	2,864	2,864
Travelling Charges - - - - - - - - - - -	- -	422	422
Contingencies - - - - - - - - - - -	- -	74	74
Tools and Plant - - - - - - - - - - -	- -	615	615
	—	3,975	3,975
Signalling:			
Signallers - - - - - - - - - - - -	- -	5,343	5,343
Other Establishment - - - - - - - - - - -	- -	945	945
Travelling Charges - - - - - - - - - - -	- -	369	369
Contingencies - - - - - - - - - - -	- -	374	374
Tools and Plant - - - - - - - - - - -	- -	615	615
	—	7,646	7,646
Carried forward - - - £.	- -	18,767	18,767

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
Indo-European Telegraph—*continued.*			
In India—*continued.*			
Persian Section—*continued.*			
Brought forward - - -	- -	18,767	18,767
Stores:			
Establishment - - - - - - - - - -	- -	230	230
Profit and Loss - - - - - - - - - -	- -	38	38
Repairs - - - - - - - - - - -	- -	440	440
Suspense - - - - - - - - - - -	210	- -	210
	210	478	688
Total Charges - - - £.	210	19,475	19,685
Deduct,—Expenditure charged against the Grant of other Departments included above - - -	- -	75	75
Expenditure in England - - - - -	- -	734	734
	—	809	809
Total Persian Section - - - £.	210	18,666	18,876
Total in India, Persian and Persian Gulf Sections - £.	—1,768	68,396	66,628
In England:			
Cable Steamer - - - - - - - - - -	—15	- -	—15
Establishment - - - - - - - - - -	- -	6,252	6,252
Stores - - - - - - - - - - -	- -	5,114	5,114
Payments on account of Common Purse - - - -	- -	8,663	8,663
Royalty for use of Brown-Allan Relays - - - -	- -	100	100
Total in England, Indo-European Telegraph - £.	—15	20,129	20,114
Total, Indo-European Telegraph - - - £.	—1,783	88,525	86,742
Add,—The following Charges incurred in Public Works Department:			
In Public Works Department, Bombay -	368	312	680
Grand Total, Indo-European Telegraph - - £.	—1,415	88,837	87,422
RED SEA AND INDIA TELEGRAPH:			
In England:			
Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	- -	18,027	18,027

No. 19.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1882—*continued*.

ABSTRACT.

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES.	£.	£.	£.
IN INDIA:			
Indian Telegraphs	63,860	323,092	386,952
Ceylon Telegraphs	*—6,863*	*—5,310*	*—12,173*
TOTAL, INDIAN TELEGRAPH DEPARTMENT £.	56,997	317,782	374,779
INDO-EUROPEAN TELEGRAPH:			
Persian Gulf Section	*—1,978*	49,730	47,752
Persian Section	210	18,666	18,876
TOTAL £.	*—1,768*	68,396	66,628
Add,—Charges incurred in Public Works Department	368	312	680
TOTAL, INDO-EUROPEAN TELEGRAPH £.	*—1,400*	68,708	67,308
TOTAL IN INDIA: In Telegraph Department	55,229	386,178	441,407
TOTAL IN INDIA: In other Departments	368	312	680
£.	55,597	386,490	442,087
IN ENGLAND:			
Indian Telegraphs	49,082	6,891	55,973
Indo-European Telegraph	*—15*	20,129	20,114
Red Sea and India Telegraph	- -	18,027	18,027
TOTAL IN ENGLAND £.	49,067	45,047	94,114
GRAND TOTALS:			
INDIAN TELEGRAPHS	112,942	329,983	442,925
CEYLON TELEGRAPHS	*—6,863*	*—5,310*	*—12,173*
INDO-EUROPEAN TELEGRAPH	*—1,415*	88,837	87,422
RED SEA and INDIA TELEGRAPH	- -	18,027	18,027
TOTAL: In Telegraph Department	104,296	431,225	535,521
TOTAL: In other Departments	368	312	680
£.	104,664	431,537	536,201

No. 20 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1882.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts on account of Experimental Cotton, Silk, Tea and Cotton Gin Factories, and Model Farms	- -	295	92	1	- -	2,026	- -	499	1,094	4,007
Botanical Garden Receipts	194	20	- -	49	430	1,961	- -	396	1,100	4,150
Chinchona Plantation Receipts	- -	- -	- -	- -	18,140	- -	- -	2,805	- -	20,945
Receipts on account of Public Exhibitions and Fairs	- -	- -	179	7	50	4,878	4,045	- -	819	9,978
Government Bull and Stallion Receipts	712	- -	- -	- -	70	48	- -	- -	99	929
Fees, &c., levied under Inland Labour Transport Act VII. of 1873	- -	- -	- -	- -	8,818	- -	- -	- -	- -	8,818
Examination Fees	- -	- -	- -	- -	- -	- -	- -	9,100	148	9,248
Emigration Fees	- -	16	- -	- -	1,055	1,167	116	797	- -	3,151
Sale of Instruments and Stores by the Mathematical Instrument Factory	10,614	- -	- -	- -	- -	- -	- -	- -	- -	10,614
Miscellaneous	2,501	152	87	- -	- -	688	915	114	172	4,629
TOTAL RECEIPTS IN INDIA - - - £.	14,021	483	358	57	28,563	10,768	5,076	13,711	3,432	76,469
IN ENGLAND: £.										
Proceeds of Sales of Chinchona Bark - - - 43,686										
Sundry Receipts - - - - - - - - 794	- -	- -	- -	- -	- -	- -	-	- -	- -	44,480
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS - - - £.										120,949

No. 20 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1882.

CHARGES.		India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Survey of India:											
Controlling and Administrative Staff	8,154										
Head Quarters Offices:											
Office Establishment and Drawing Branch	11,794										
Lithographic Establishment	3,633										
Photographic Establishment	2,854										
Engraving Establishment	6,521										
Trigonometrical Office Establishment	9,526										
		42,482	- -	- -	- -	- -	- -	- -	- -	- -	42,482
Trigonometrical and Topographical Surveys:											
Superintending Officers	27,999										
Pay of Field Establishment	31,916										
General Charges of the Survey	24,929										
		84,844	- -	- -	- -	- -	- -	- -	- -	- -	84,844
Mathematical Instrument Factory (including cost of Instruments purchased in India)		7,645	- -	- -	- -	- -	- -	- -	- -	- -	7,645
Geological Survey:											
Superintending Officers	15,556										
Establishment	982										
General Charges (including maintenance of Library and Museum, and publication of Memoirs, &c.)	3,370										
		19,908	- -	- -	- -	- -	- -	- -	- -	- -	19,908
Exploration of Coal and Minerals		183	- -	- -	27	533	- -	- -	295	- -	1,038
Meteorological Department		6,229	429	171	211	2,411	1,190	807	980	2,446	14,874
Archæological Department		4,258	- -	- -	- -	820	140	135	2,400	2,271	10,024
Repairs of Monuments of Antiquity		3,719	- -	- -	- -	- -	- -	17	- -	- -	3,736

Museums	6,245	160	383	312	1,700	370	411	1,632	415	11,628
Observatories	9	- -	- -	- -	- -	- -	- -	- -	1,529	1,538
Special Astronomical Observations	156	- -	- -	- -	- -	- -	- -	1,728	- -	1,884
Donations to Scientific Societies, &c.	- -	- -	110	- -	880	- -	50	350	405	1,795
Agricultural.										
Agricultural Class	- -	- -	726	- -	- -	- -	- -	- -	- -	726
Model Farms	1,000	1,020	277	20	- -	2,181	- -	5,480	1,231	11,209
Experimental Factories	- -	- -	- -	- -	- -	1,700	- -	- -	28	1,728
Tea Nurseries and Plantations	- -	- -	152	- -	- -	- -	- -	- -	- -	152
Chinchona Plantations	- -	- -	318	- -	11,137	- -	- -	11,233	24	22,712
Cotton Department	- -	- -	- -	- -	- -	- -	- -	- -	927	927
Public Exhibitions and Fairs	421	275	360	460	2,638	1,661	3,133	135	1,303	10,386
Bull and Stallion Charges	25,331	16	217	- -	545	169	2,661	318	4,540	33,797
Veterinary Class	343	- -	1,630	- -	- -	- -	94	- -	- -	2,067
Botanical and other Public Gardens	565	2,824	100	10	10,991	10,202	8,265	2,064	2,108	37,129
Emigration.										
Emigration	565	- -	- -	- -	2,338	69	- -	2,261	- -	5,233
Inland Labour Transport	- -	- -	- -	- -	4,823	- -	- -	- -	- -	4,823
Statistical.										
Census Charges	6,848	10,218	4,757	2,724	61,524	24,014	8,803	26,010	13,742	158,640
Registration of Railway Traffic	- -	73	- -	- -	82	- -	180	- -	- -	335
Registration of River-borne Traffic	- -	- -	- -	- -	1,572	- -	- -	- -	- -	1,572
Gazetteer and Statistical Memoirs	2,141	- -	26	5	- -	376	173	304	2,081	5,106
Provincial Statistics	12	1,150	- -	362	6	9,807	1,313	3,572	1,562	17,784
Miscellaneous.										
Examinations	5,143	- -	- -	6	21	- -	- -	6,821	63	12,054
Management of Local Funds	- -	2,184	- -	- -	- -	- -	- -	- -	6,961	9,145
Rents, Rates, and Taxes	802	- -	- -	- -	90	- -	- -	149	- -	1,041
Petty Construction and Repairs	- -	- -	- -	2	83	- -	- -	5	- -	90
Miscellaneous	600	- -	243	- -	- -	384	333	- -	788	2,348
TOTAL CHARGES IN INDIA £.	219,449	18,349	9,470	4,139	102,194	52,263	26,375	65,737	42,424	540,400
CHARGES IN ENGLAND:										
Stores for India				£. 432,239*						
				6,431†				1	88	6,520
				£. 438,670						
Other Charges as in Home Accounts								65,738	42,512	
TOTAL CHARGES in ENGLAND £.										14,071
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS £.										20,591
										560,991

* Total Charges in India for the Bengal Presidency.
† The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 21 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale proceeds of Unclaimed and Escheated Property	9,042	2,182	1,152	826	4,018	1,988	3,326	3,905	3,357	29,796
Court Fees realised in Cash	143	288	9	192	1,688	8,667	496	1,483	1,744	14,710
Pleadership Examination Fees	- -	- -	- -	- -	3,498	647	- -	- -	- -	4,145
General Fees, Fines, and Forfeitures	2,414	12,867	18,706	9,027	80,617	31,505	47,907	36,024	32,543	271,610
Convict Settlement at Port Blair	28,637	- -	- -	- -	- -	- -	- -	- -	- -	28,637
Miscellaneous	522	525	216	26	716	738	392	1,438	1,530	6,103
Sale proceeds of Jail Manufactures	1,837	25,063	28,745	2,573	80,408	49,438	27,342	26,583	20,278	262,267
Receipts on account of Thuggee School of Industry	- -	13,911	- -	- -	- -	- -	- -	- -	- -	13,911
Receipts on account of Convict Labour	- -	131	3,826	3,043	331	- -	7,260	6,272	11,973	32,836
Other Jail Receipts	288	785	478	180	379	2,100	1,081	537	7,611	13,439
TOTAL RECEIPTS UNDER LAW AND JUSTICE £.	42,883	55,752	53,132	15,867	171,655	95,083	87,804	76,242	79,036	677,454

No. 21 B.—ACCOUNT of CHARGES under LAW and JUSTICE, for the Year ended 31st March 1882.

	£.	£.	£.
INDIA, GENERAL.			
Law Officers	- -	107	
Civil and Sessions Courts	- -	3,685	
Small Cause Court Establishments	- -	443	
Cantonment Magistrates: Salaries, Establishments, and Contingencies	- -	9,578	
Administrators General: Miscellaneous Contingencies	- -	47	
Convict Charges at Port Blair:			
Salary and Establishment of the Superintendent, including Judicial Establishment	11,507		
Police Establishment	13,938		
Medical, Commissariat, and other Establishments	10,412		
Commissariat Supplies	51,756		
Stores, Clothing, Tools, &c.	7,133		
Passage and Subsistence Money to Convicts	10,514		
Miscellaneous Services, Supplies, and Contingencies	15,573		
Freight	17,751		
Charges for construction of a Steam Barge	733		
		139,317	
Convict Charges in the Straits Settlements	- -	1,386	
Jails:			
District Jails	3,111		
Lock-ups	148		
Jail Manufactures	1,117		
		4,376	
Petty Construction and Repairs	- -	11	
Refunds	- -	400	
			* 159,350
CENTRAL PROVINCES.			
Judicial Commissioner: Salary, Establishment, and Contingent Charges	- -	6,513	
Civil and Sessions Courts: Salary, Establishment, and Contingent Charges	- -	2,890	
Courts of Small Causes: Salary, Establishment, and Contingent Charges	- -	3,711	
Criminal Courts:			
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	24,648		
Salaries of Cantonment Magistrates	3,442		
Establishment	15,255		
Travelling Allowances	1,322		
Diet Money to Witnesses	1,600		
Service of Processes	5,528		
Service Postage	926		
Miscellaneous Contingencies	2,130		
		54,851	
Jails:			
Central Jails	9,987		
District Jails	6,599		
Lock-ups	772		
School of Industry	2,923		
Jail Manufactures	34,762		
		55,043	
Refunds	- -	2,021	
			125,029
BRITISH BURMAH.			
Recorder's Court: Salary, Establishment, and Contingencies	- -	5,353	
Law Officers	- -	2,575	
Judicial Commissioner	- -	5,782	
Civil and Sessions Court	- -	2,836	
Courts of Small Causes	- -	2,234	
Criminal Courts:			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	32,384		
Salaries of Magistrates and Extra Moonsiffs	2,961		
Salaries of Cantonment Magistrates	240		
Establishment	14,002		
Service of Processes	9,389		
Travelling Allowances	2,727		
Diet Money to Witnesses	1,278		
Contingent Charges	2,619		
		65,600	
Carried forward	- - - £.	84,380	284,379

No. 21 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	84,380	284,379
British Burmah—*continued.*	£.	
Jails:		
Inspection and General Superintendence - - - - - -	2,985	
Central Jails - - - - - - - - - - -	20,021	
District Jails - - - - - - - - - - -	11,108	
Lock-ups - - - - - - - - - - -	1,371	
Jail Manufactures - - - - - - - - - -	27,345	
Charges for Transportation of Convicts - - - - - -	143	
	62,973	
Refunds - - - - - - - - - - - - -	6,782	
		154,135
Assam.		
Civil and Sessions Courts: Salaries, Establishments, and Contingencies -	12,185	
Law Officers - - - - - - - - - - - - -	203	
Criminal Courts:		
Moiety of Salaries of Deputy, Assistant, Extra Assistant Commissioners, and Sub-Deputy Collectors - - - - - -	20,828	
Deputation Allowance not caused by absence of Officer - - -	37	
Establishment - - - - - - - - - -	10,007	
Travelling Allowances - - - - - - - - -	1,616	
Service of Processes - - - - - - - - -	731	
Miscellaneous Contingencies - - - - - - - -	2,216	
	35,435	
Jails:		
Inspection and General Superintendence - - - - - -	241	
District Jails - - - - - - - - - - -	7,214	
Jail Manufactures - - - - - - - - - -	2,135	
	9,590	
Refunds - - - - - - - - - - - - -	1,959	
		59,372
Bengal.		
Salaries of High Court Judges - - - - - - - - -	62,136	
High Court, Appellate Branch: Establishment and Contingencies - -	27,004	
High Court, Original Branch: Establishment and Contingencies - -	19,061	
Law Officers: Salaries, Establishment, and Contingencies - - -	26,852	
Coroner's Court - - - - - - - - - - - -	1,296	
Justices of the Peace - - - - - - - - - - -	5,653	
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges, Additional Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs - - -	180,943	
Establishment - - - - - - - - - -	68,945	
Service of Processes - - - - - - - - -	58,654	
Travelling Allowances - - - - - - - - -	1,746	
Diet of Witnesses - - - - - - - - - -	1,711	
Service Postage - - - - - - - - - -	1,033	
Contingent Charges - - - - - - - - -	22,303	
	344,335	
Courts of Small Causes - - - - - - - - - -	27,368	
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, Deputy, Assistant, and Extra Assistant Commissioners -	131,549	
Salaries of Cantonment Magistrates and Assistant Superintendent Tributary Mehals - - - - - - - - - -	3,618	
Establishment - - - - - - - - - -	36,295	
Travelling Allowances - - - - - - - - -	6,973	
Service Postage - - - - - - - - - -	1,594	
Service of Processes - - - - - - - - -	9,044	
Other Contingencies - - - - - - - - -	10,102	
	199,175	
Carried forward - - - £.	712,880	497,886

No. 21 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	712,880	497,886
Bengal—*continued.*		
Jails:	£.	
Inspection and General Superintendence - - - - - -	6,151	
Presidency Jails - - - - - - - - - -	5,643	
Central Jails - - - - - - - - - - -	26,133	
District Jails - - - - - - - - - - -	39,739	
Lock-ups - - - - - - - - - - -	9,475	
School of Industry - - - - - - - - - -	1,793	
Jail Manufactures - - - - - - - - - -	70,958	
		159,892
Pleadership Examination Charges - - - - - - - - -	- -	681
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - -	- -	9,922
Rents, Rates, and Taxes - - - - - - - - - -	- -	188
Refunds - - - - - - - - - - - - -	- -	17,621
		901,184
North Western Provinces and Oudh.		
Salaries of High Court Judges - - - - - - - -	22,333	
Establishment and Contingencies of High Court - - - - -	11,982	
		34,315
Law Officers: Salaries, Establishments, &c. - - - - - -	- -	3,316
Judicial Commissioner: Salaries, Establishments, and Contingencies -	- -	5,836
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges, Subordinate Judges, and Moonsiffs	112,353	
Establishment - - - - - - - - - -	49,148	
Service of Processes - - - - - - - - -	27,938	
Service Postage - - - - - - - - - -	948	
Contingent Charges - - - - - - - - -	5,162	
		195,549
Courts of Small Causes - - - - - - - - - -	- -	6,177
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates -	56,641	
Moiety of Salaries of Deputy and Assistant Commissioners - -	24,591	
Salaries of Extra Assistant Commissioners - - - - -	6,764	
Salaries of Cantonment and City Magistrates - - - - -	12,605	
Deputation Allowance not caused by absence of Officers - - -	196	
Establishment - - - - - - - - - -	30,512	
Travelling Allowances - - - - - - - - -	3,218	
Diet and Road Money to Witnesses - - - - - - -	4,283	
Service Postage - - - - - - - - -	1,586	
Other Contingencies - - - - - - - - -	6,642	
		147,038
Compensation Pay of Covenanted Civilians - - - - - -	- -	1,117
Jails:		
Inspection and General Superintendence - - - - - -	4,021	
Central Jails - - - - - - - - - - -	40,117	
District Jails - - - - - - - - - - -	43,906	
Lock-ups - - - - - - - - - - -	4,216	
Jail Manufactures - - - - - - - - - -	31,004	
Charges for Transportation of Convicts - - - - - -	152	
		123,416
Pleadership Examination Charges - - - - - - - - -	- -	420
Petty Construction and Repairs - - - - - - - - -	- -	5
Refunds - - - - - - - - - - - - -	- -	3,367
		520,556
Punjab.		
Salaries of Chief Court Judges - - - - - - - -	- -	14,862
Establishment and Contingencies of Chief Court - - - - -	- -	9,610
Law Officers - - - - - - - - - - - -	- -	2,415
Civil and Sessions Courts - - - - - - - - -	- -	69,038
Courts of Small Causes - - - - - - - - - -	- -	3,798
Carried forward - - - £.	99,723	1,919,626

No. 21 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.	£.
Brought forward - - -		99,723	1,919,626
PUNJAB—*continued.*			
Criminal Courts:	£.		
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - - -	59,148		
Salaries of Cantonment Magistrates - - - - - - -	8,052		
Deputation Allowance not caused by absence of Officers - - -	238		
Establishment - - - - - - - - - - -	33,510		
Travelling Allowances - - - - - - - - - -	2,688		
Diet Money to Witnesses - - - - - - - - - -	3,805		
Service Postage - - - - - - - - - - -	4,022		
Other Contingent Charges - - - - - - - - -	5,805		
		117,268	
Juils:			
Inspection and General Superintendence - - - - - -	2,972		
Central Jails - - - - - - - - - - - -	12,654		
District Jails - - - - - - - - - - - -	54,133		
Lock-ups - - - - - - - - - - - -	3,789		
Convict Camps and Temporary Central Jails - - - - -	9,413		
School of Industry - - - - - - - - - - -	14		
Jail Manufactures - - - - - - - - - - -	19,020		
		101,995	
Refunds - - - - - - - - - - - - - -	- -	3,327	
			322,313
MADRAS.			
Salaries of High Court Judges - - - - - - - - -	- -	24,725	
High Court, Appellate Branch: Establishment and Contingencies - -	- -	9,671	
High Court, Original Branch: Establishment and Contingencies - -	- -	9,040	
Law Officers, Administrator General, and Coroner's Court - - -	- -	11,193	
Justices of the Peace - - - - - - - - - - -	- -	6,525	
Civil and Sessions Courts:			
Salaries of Civil and Sessions Judges, Subordinate Judges and Moonsiffs - - - - - - - - - - - -	92,883		
Moiety of Salary of the Commissioner of the Neilgherry Hills and his Assistant - - - - - - - - - - - -	1,498		
Establishment - - - - - - - - - - -	65,359		
Service of Processes - - - - - - - - - -	44,301		
Diet of Witnesses - - - - - - - - - -	3,211		
Service Postage - - - - - - - - - - -	487		
Contingent Charges - - - - - - - - - -	2,293		
		210,032	
Courts of Small Causes - - - - - - - - - -	- -	8,384	
Criminal Courts:			
One fifth of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates - - - - - - - - - - - -	24,119		
Salaries of Cantonment Magistrates, Sub-Magistrates, &c. - - -	3,559		
Moiety of Pay and Allowances of Officers of other Presidencies -	130		
Establishment - - - - - - - - - - -	45,445		
Travelling Allowances - - - - - - - - - -	5,050		
Diet of Witnesses - - - - - - - - - -	3,558		
Contingent Charges - - - - - - - - - -	6,632		
		88,493	
Jails:			
Inspection and General Superintendence - - - - - -	3,527		
Presidency Jails - - - - - - - - - - -	6,067		
Central Jails - - - - - - - - - - - -	30,199		
District Jails - - - - - - - - - - - -	23,749		
Lock-ups - - - - - - - - - - - -	7,702		
Jail Manufactures - - - - - - - - - - -	25,374		
Charges for Transportation of Convicts - - - - - -	930		
		97,548	
Rents, Rates, and Taxes - - - - - - - - - -	- -	1,671	
Petty Construction and Repairs - - - - - - - - -	- -	3,547	
Refunds - - - - - - - - - - - - -	- -	5,837	
			476,666
Carried forward - - - £.			2,718,605

No. 21 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£
Brought forward - -	- -	2,718,605
Bombay.	£.	
Salaries of High Court Judges - - - - - - - - - -	32,229	
High Court, Appellate Branch: Establishment and Contingencies - -	8,449	
High Court, Original Branch: Establishment and Contingencies - -	24,421	
Law Officers, Administrator General, and Coroner's Court - - -	16,357	
Justices of the Peace and the Petty Sessions Court - - - - -	9,051	
Civil and Sessions Courts, including Salaries and Establishment of Judicial Commissioner:		
Salaries of Judicial Commissioner, Judges, Assistant and Subordinate Judges - - - - - - - - - - -	87,863	
Establishment - - - - - - - - - -	43,616	
Service of Processes - - - - - - - - -	39,751	
Travelling Allowances - - - - - - - - -	5,843	
Service Postage - - - - - - - - - -	1,212	
Diet of Witnesses - - - - - - - - - -	2,092	
Other Contingencies - - - - - - - - -	6,428	
	186,805	
Courts of Small Causes - - - - - - - - - -	26,207	
Criminal Courts:		
Moiety of Salaries of Magistrates, Assistant, and Extra Assistant Magistrates - - - - - - - - - -	47,779	
Salaries of Deputy Magistrates, including the City Magistrate of Bombay - - - - - - - - - -	11,988	
Salaries of Cantonment and Railway Magistrates - - - -	5,361	
Establishment - - - - - - - - - -	35,222	
Travelling Allowances - - - - - - - - -	13,529	
Service Postage - - - - - - - - - -	2,663	
Payments to Officers of other Presidencies - - - - -	583	
Other Contingent Charges - - - - - - - -	5,860	
	122,985	
Jails:		
Inspection and General Superintendence - - - - - -	3,317	
Presidency Jails - - - - - - - - - -	5,397	
Central Jails - - - - - - - - - -	6,641	
District Jails - - - - - - - - - -	38,752	
Lock-ups - - - - - - - - - -	2,431	
Convict Camps and Temporary Jails - - - - - -	7,205	
School of Industry - - - - - - - - -	1,746	
Jail Manufactures - - - - - - - - -	14,140	
Charges for Transportation of Convicts - - - - - -	532	
	80,161	
Deccan Agricultural Relief Establishment - - - - - -	- -	20
Petty Construction and Repairs - - - - - - - - -	- -	47
Refunds - - - - - - - - - - - - - -	- -	7,178
		513,910
TOTAL CHARGES IN INDIA - - - £.		3,232,515
CHARGES IN ENGLAND.		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - -	- -	224
Stores for India; Acts of Parliament, &c.:		
For Madras - - - - - - - - - - -	1	
For Bombay - - - - - - - - - - -	1	
	2	
		226
TOTAL CHARGES UNDER LAW AND JUSTICE - - £.		3,232,741

No. 22.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts from Railway Companies on account of Railway Police	- -	2,467	- -	- -	- -	7,236	128	152	2,718	12,701
Receipts on account of Police supplied to Public Departments, Private Persons, and Companies	247	975	1	31	1,805	1,513	817	3,677	1,990	11,056
Contributions received for Police furnished to Municipal, Cantonment, and Town Funds	- -	816	14,423	- -	- -	11,218	- -	14,404	4,926	45,787
Recoveries on account of Village Police	- -	- -	95	- -	4,400	13	- -	- -	3,320	7,828
Fees, Fines, and Forfeitures	572	15,461	7,013	4,148	40,683	16,737	10,080	24,585	17,391	136,670
Cash Receipts under Act XXXI. of 1860 (Arms Act)	- -	- -	18	- -	1	98	- -	4	73	194
Contributions for Pensions	60	71	- -	28	1,817	1,085	113	- -	1,096	4,270
Miscellaneous	5,890	253	338	3,055	3,567	2,336	1,838	3,309	8,913	29,499
TOTAL POLICE RECEIPTS £.	6,769	20,043	21,888	7,262	52,273	40,236	12,976	46,131	40,427	248,005
CHARGES.										
Presidency Police	- -	- -	- -	- -	25,266	- -	- -	18,590	15,314	59,170
Provincial Superintending Officers of the District Police	- -	3,504	3,345	2,909	12,610	11,060	14,237	21,156	1,272	70,093
District Executive Force:										
District Superintendents and Assistants	705	15,056	12,586	7,949	48,838	38,622	36,318	30,314	19,502	209,890
Inspectors, Constables, &c.	11,142	74,069	102,061	47,676	220,868	253,568	189,880	251,089	246,940	1,388,293
Office and other Establishments	57	2,672	264	2,521	16,405*	3,176	407	- -	10,537	36,039
Police Hospitals, Establishments and Charges	67	1,020	13	701	87	1,970	2,106	2,874	1,092	9,930
Clothing	326	2,683	6,800	4,473	11,733	25,296	7,310	25,153	- -	83,774
Arms and Accoutrements	- -	1,051	805	7,599	524	2,153	2,270	3,055	- -	17,457
Miscellaneous	686	10,308	12,744	8,352	32,847	13,784	14,707	18,723	47,017†	160,068
Government Railway Police	12,923	3,629	433	- -	3,758	9,517	8,174	- -	8,969	47,403
Municipal Police	- -	- -	18,591	- -	3,762	2,500	- -	- -	- -	24,853
Village Police	- -	- -	22,110	61	5,547	227,450	- -	584	57,590	313,342
Guards for the Customs, Salt, and Public Works Departments	- -	- -	- -	- -	- -	- -	2,002	28,530	- -	30,532
Special Police	590	- -	11,808	5,647	19,596	4,452	12,207	- -	- -	54,300
Collection of Cattle Trespass Fines	- -	4,651	168	1,207	5,094	3,798	2,971	12,999	5,642	36,530
Steam Boiler Inspection Establishment and Charges	- -	- -	- -	- -	1,724	- -	- -	- -	1,464	3,188
Thuggee and Dacoity	8,886	- -	- -	- -	- -	51	- -	- -	- -	8,937
Petty Construction and Repairs	62	- -	- -	- -	- -	- -	- -	- -	- -	62
TOTAL POLICE CHARGES £.	35,444	118,043	191,728	89,095	408,659	597,397	283,589	413,067	416,239	2,553,861

* Includes Hospital Establishment.

† Includes Charges for Clothing, Arms, &c.

No. 23 A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1882.

RECEIPTS.	India, General.	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.
Pilotage Receipts	- - -	- - -	85,521	909	469	86,899
Dockyard Services and Supplies to Private Individuals, &c.:						
Hire of Docks, Warp Boats, &c.						
Rent of Cables						
Hire of Steamers	40,454	- - -	- - -	- - -	38,286	78,740
Wages and Miscellaneous						
Sale Proceeds of Vessels and Stores:						
Stores, &c., for Vessels of the Royal Navy						
Stores, &c., for Indian Troop Service						
Stores, &c., for Military Department						
Stores, &c., for Public Works Department	2,581	413	76	51	3,501	6,622
Stores, &c., for Port Trust						
Stores, &c., for other Governments						
Miscellaneous						
Registration and other Fees:						
Fees realised at the Shipping Office	- - -	131	2,444			
Examination Fees	- - -	- - -	219			
Fees under Merchant Seamen's Act of 1854	- - -	- - -	13	32	3,602	6,441
Towage Fees	- - -	- - -	- - -			
Port Fees	- - -	- - -	- - -			
Miscellaneous	- - -	- - -	- - -			
Freight, Passage, and Tonnage	5,311	225	- - -	- - -	100	5,636
Miscellaneous:						
Deductions for Mess Money		- - -	1,544			
Coast Light Dues	3,149	16,598	- - -	136	13,388	53,525
Calcutta Port Receipts		- - -	17,576			
Other Items		329	805			
TOTAL RECEIPTS IN INDIA - - - £.	51,495	17,696	108,198	1,128	59,346	237,863
RECEIPTS IN ENGLAND:						
Recovery of Sum paid in 1880–81 for Marine Stores found to be damaged on arrival at Bombay						13
TOTAL MARINE RECEIPTS - - - £.						237,876

No. 23 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1882.

CHARGES.

	Salaries and Establishments.	Contingencies.	£.	£.	£.
INDIA, GENERAL.					
SUPERINTENDENTS OF MARINE, DOCKYARDS, &c.					
Naval Commander-in-Chief, India Station	£. 167	£. –	167		
Superintendent of Marine	4,413	313			
Transport Departments	1,394	98			
	5,807	411	6,218		
DOCKYARDS.					
Factory Branch	2,526	13			
Builder's Branch	1,045	7			
Dock Master's Branch	1,518	11			
Marine Storekeeper's Branch	2,015	46			
Dockyard Dispensary	47	13			
	7,151	90	7,241		
ACCOUNT DEPARTMENT.					
Marine Section, Controller of Military Accounts	1,037	27			
Examiner of Marine Accounts	4,531	429			
Accountants	2,156	32			
	7,724	488	8,212		21,838

SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT, &c.

Tonnage.	Horse Power.				
		Harbour and Sea-going Vessels.			
459	150	Steamer "Celerity"	570		
182	–	Sailing Vessel "Constance"	1		
540	150	Steamer "Enterprise"	3,388		
300	27	Steam Gun-boat "Hugh Rose"	128		
470	200	Steamer "Undaunted"	1,269		
358	200	Steam Tug "Dagmar"	16		
1,115	130	Telegraph Steamer "Patrick Stewart"	2		
560	150	Gun Boat "Quangtung"	15		
–	–	Contingencies	790		
					6,179
		Inland Steamers and Flats.			
304	90	Steamer "Jaboona"	738		
313	90	Steamer "Koladyne"	1,873		
389	120	Steamer "Sir William Peel"	2,107		
215	60	Steamer "Teesta"	892		
400	–	Flat "Ganges"	437		
360	–	Troop Flat "Gogra"	507		
267	–	Troop Flat "Konai"	313		
47	–	Flat "Sonamukhi"	393		
–	–	Contingencies	557		
					7,847
		Small Steamers.			
40	22·6	"Leopard" (Torpedo Defences)	256		
–	–	"Alexandra"	106		
–	–	Contingencies	2		
					364
		Yard Craft.			
–	–	Yard Craft, Bengal	–	–	988
		Hulks.			
299	–	"Koel"	777		
–	–	Contingencies	5		
					782
		Carried forward	£.		37,998

No. 23 B.—Account of Marine Charges, for the Year ended 31st March 1882—*continued.*

	£.	£.	£.
Brought forward - -	- - -	37,998	—
INDIA, GENERAL—*continued.*			
MARINE SURVEY.			
Shore Establishments and Contingencies - - - - - -	6,474		
Steam Cutters "Girdlestone" and "Greenwich" - - -	367		
		6,841	
STATE YACHT ESTABLISHMENT.			
Viceroy's Yacht Establishment - - - - - - -	775		
Yacht Establishment of the Lieutenant-Governor of Bengal—Vessels, &c., on the Imperial Marine List - - - -	441		
Contingencies - - - - - - - - - - -	6		
		1,222	
BUILDING AND REPAIR OF SHIPS (PERSONNEL).			
Factory Branch - - - - - - - - - -	10,071		
Builder's Branch - - - - - - - - - -	5,581		
Marine Store-keeper's Branch - - - - - - - -	509		
Dock Master's Branch - - - - - - - - -	445		
Miscellaneous - - - - - - - - - - -	611		
		17,217	
BUILDING AND REPAIR OF SHIPS (MATÉRIEL).			
Timber and Spars - - - - - - - - - -	2,103		
Metals, Machinery, and Stores - - - - - - -	13,158		
Freight, Carriage, and Stowage - - - - - -	2,992		
	18,253		
Deduct—Value of Stores issued and charged to other Departments - - - - - - - -	10,192		
		8,061	
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS - - - - - - - - - - -	- -	5,166	
COAL AND OTHER FUEL, INCLUDING DEPÔT ESTABLISHMENTS -	14,939		
Deduct—Value of Supplies to other Departments - -	3,318		
		11,621	
MISCELLANEOUS.			
Shipping Fees and Sundries - - - - - - - -	1,356		
Passage and Freight - - - - - - - - -	3,969		
Freight on Europe Stores - - - - - - - -	95		
Miscellaneous - - - - - - - - - - -	146		
		5,566	
			93,692
BRITISH BURMAH.			
MARINE ESTABLISHMENTS.	£.		
Shipping Master - - - - - - - -	23		
Establishment - - - - - - - - -	36		
Transport Agencies - - - - - - - -	13		
Contingencies - - - - - - - - -	42		
		114	
DOCKYARD.			
Naval Storekeeper's Department.			
Establishment - - - - - - - - - -	339		
Contingencies - - - - - - - - - -	5		
		458	
Carried forward - - - £.		458	93,692

No. 23 B.—Account of Marine Charges, for the Year ended 31st March 1882—*continued.*

		£.	£.	£.
	Brought forward - - -	- -	458	93,692
BRITISH BURMAH—*continued.*				
Tonnage. / Horse Power.	MARINE PAY AND ALLOWANCES.			
	Sea-going Vessel in Commission.			
600 / 140	Steamer "Irrawaddy" - - - - -	- -	2,551	
Lighthouses and Lightships - - - - - - - -		- -	6,189	
Repair of Ships - - - - - - - - -		- -	143	
Timber, Stores, &c., purchased in the Country - - - -		- -	568	
Victuals for Crews of Ships - - - - - - -		- -	1,242	
Coal and other Fuel - - - - - - - -		- -	349	
	MISCELLANEOUS.			
Contribution to Port Funds - - - - - - -		11,140		
Conveyance of Mails - - - - - - - -		10,925		
Purchase of Ships and Vessels - - - - - -		6,411		
Shipping Fees and Sundries - - - - - - -		241		
			28,717	
				40,217
BENGAL.				
	MARINE ESTABLISHMENTS.	Salaries and Establishments. / Contingencies.		
		£. / £.		
Port Officer's Department - - - - -		4,580 / 456		
Marine Court - - - - - - - -		240 / —		
Shipping Office - - - - - - -		1,800 / 62		
		6,620 / 518	7,138	
			7,138	
	STATE YACHT ESTABLISHMENT.			
Pay of Crew and Contingencies of Steam Launch "Famine" -		- -	134	
	PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.			
Branch, Master, and Mate Pilots' Allowances - - - -		5,321		
Volunteers' and Leadsmen's Allowances - - - - -		2,400		
Pilotage Allowance, Free List - - - - - - -		31,832		
Pilotage Allowance, Licensed List - - - - - -		15,284		
Pilot Vessels - - - - - - - - - -		5,869		
Surgeon at the Sandheads - - - - - - -		568		
Mess, Passage, and Miscellaneous - - - - - -		2,019		
			63,293	
	LIGHTHOUSES AND LIGHTSHIPS.			
Lighthouse Establishment - - - - - - -		373		
Lighthouse Contingencies - - - - - - -		283		
			656	
Building and Repair of Ships (Personnel) - - - -		- -	1,289	
Building and Repair of Ships (Matériel) - - - - -		- -	3,218	
Victuals for Crews of Ships and Vessels - - - - -		- -	1,061	
Coal and other Fuel - - - - - - - -		- -	932	
	MISCELLANEOUS.			
Shipping Fees and Sundries - - - - - - -		58		
Hire of Moorings for Sea going and Inland Vessels - - -		1,649		
Contribution to Port Funds - - - - - - -		1,600		
Life-Boat Establishment - - - - - - -		74		
Charges on account of Approaches to the Port of Calcutta -		23,059		
Harbour Masters' fees for Sea-going and Inland Vessels - -		33		
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry - - - - - - - - - - -		17		
Rents, Rates, and Taxes - - - - - - - -		891		
Miscellaneous - - - - - - - - - -		423		
			27,804	
				105,525
	Carried forward - - - £.			239,434

No. 23 B.—Account of Marine Charges for the Year ended 31st March 1882—*continued.*

		£.	£.	£.
Brought forward - - -		- -	- -	239,434
PUNJAB.				
SALARIES AND ALLOWANCES, &c., PROVINCIAL.				
Tonnage. / Horse Power.				
– / 60	Steamer "Chenab" - - - - -	- -	- -	659
MADRAS.				
MARINE ESTABLISHMENTS.				
Master Attendants - - - - - - - - - -		1,693		
Marine Surgeon - - - - - - - - - -		198		
Miscellaneous Establishments - - - - - - - -		2,372		
Contingencies - - - - - - - - -		156		
			4,419	
MARINE PAY AND ALLOWANCES.				
Charges incurred on account of the following Vessel:				
Tonnage. / Horse Power.				
60 / 30	Steamer "Margaret Northcote" - - -	- -	347	
MISCELLANEOUS.				
Lighthouses and Lightships - - - - - - - -		581		
Rents, Rates, and Taxes - - - - - - - - -		39		
Cost of Europe Stores - - - - - - - - -		75		
			695	
				5,461
BOMBAY.	Salaries and Establishments.	Contingencies.		
SUPERINTENDENTS OF MARINE, DOCKYARDS, &c.	£.	£.		
Naval Commander in Chief, India Station - -	917	–	917	
Superintendent of Marine - - - - - -	3,264	239		
Transport Departments - - - - - -	294	–		
	3,558	239	3,797	
DOCKYARDS.				
Constructor's Department - - - - - -	1,158	26		
Factory Branch - - - - - - - -	1,896	–		
Builder's Branch - - - - - - - -	3,067	14		
Dock Master's Branch - - - - - -	2,108	2		
Marine Storekeeper's Branch - - - - -	2,939	37		
Dockyard Dispensary - - - - - -	412	10		
At Out-ports - - - - - - - - -	1,201	–		
	12,781	89	12,870	
ACCOUNT DEPARTMENT.				
Accountant - - - - - - - - - -	2,225	28	2,253	
MARINE SURVEY ESTABLISHMENTS - - -	3,051	639	3,690	
				23,527
PROVINCIAL ESTABLISHMENTS.				
At Chief Port.				
Marine Court - - - - - - - - -	78	–		
Shipping Master and Deputy, Bombay - -	1,149	171		
	1,227	171	1,398	
At Other Ports.				
Marine Court at Aden - - - - - -	25	–		
Shipping Master at Aden - - - - - -	96	7		
	121	7	128	
Carried forward - - - £.			1,526	23,527	245,554

No. 23 B.—Account of Marine Charges for the Year ended 31st March 1882—*continued.*

Tonnage.	Horse Power.		£.	£.	£
		Brought forward - - -	1,526	23,527	245,554
		BOMBAY—*continued.*			
		PROVINCIAL ESTABLISHMENTS—*continued.*			
		Marine Pay and Allowances.			
414	250	Steam Tug "Manora" - - - - -	2,112		
		Life Boat at Alibag - - - - - -	142		
		Miscellaneous.			
		Pilotage, Pilot Establishments and Vessels - - - - -	374		
		Steam Passengers' Vessel Survey - - - - - -	442		
				4,596	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT, &c.			
		Harbour and Sea-going Vessels.			
1,874	200	Steam Turret Ship "Abyssinia" - - -	1,853		
645	70	Steamer "Amberwitch" - - - - -	1,741		
–	–	Steamer "City of London" - - - -	37		
945	–	Sailing Troop Vessel "Czarewitch" - - -	3,166		
358	200	Steam Tug "Dagmar" - - - - -	2,978		
990	160	Steam Troop Vessel "Dalhousie" - - -	2,419		
2,132	250	Steam Turret Ship "Magdala" - - - -	1,418		
245	100	Steam Despatch Vessel "May Frere" - -	2,223		
560	150	Steam Gun Boat "Quangtung" - - -	3,726		
1,760	250	Steam Troop Ship "Tenasserim" - - -	5,415		
470	200	Steam Tug "Undaunted" - - -	23		
		Contingencies - - - - - - -	1,092		
				26,091	
		Inland Steamers and Flats.			
150	40	Gun Boat "Comet" - - - - - -	1,174		
311	60	Steam Flat "Jhelum" - - - - -	2,013		
		Torpedo Steamer - - - - - -	14		
		Contingencies - - - - - - -	44		
				3,245	
		Yard Craft.			
		Yard Craft, Bombay - - - - -	4,897		
		Quartermaster-General's Boat - - - -	85		
				4,982	
		Hulks.			
768	–	"Auckland" - - - - - - - -	243		
1,031	–	"Semiramis" - - - - - - - -	762		
299	–	"Koel" - - - - - - - - -	18		
		General Establishment - - - - -	184		
		Contingencies - - - - - - -	4		
				1,211	
		Miscellaneous.			
		Interpreter for Vessels in the Persian Gulf - - - - -	- -	96	
		LIGHTHOUSES AND LIGHTSHIPS.			
		Perim Lighthouse - - - - - - - - -	238		
		Contingencies - - - - - - - - - -	373		
				611	
		Carried forward - - - £.		64,359	245,554

No. 23 B.—Account of Marine Charges for the Year ended 31st March 1882—*continued.*

	£.	£.	£.
Brought forward		64,359	245,554
BOMBAY—*continued.*			
BUILDING AND REPAIR OF SHIPS (PERSONNEL).			
Factory Branch	11,192		
Builder's Branch	18,090		
Marine Storekeeper's Branch	2,161		
Dock Master's Branch	769		
Miscellaneous	740		
		32,952	
BUILDING AND REPAIR OF SHIPS (MATÉRIEL).			
Timber and Spars	10,236		
Metals, Machinery, and Stores	18,586		
Freight, Carriage, and Stowage	554		
	29,376		
Deduct,—Value of Stores issued and charged to other Departments	5,098		
		24,278	
Victuals purchased in the Country for Crews of Ships and Vessels		8,392	
Coal and other Fuel, including Depôt Establishments	18,365		
Deduct,—Value of Supplies to other Departments	12,496		
		5,869	
MISCELLANEOUS.			
Dockyard Conservancy, Municipal Tax	83		
Passage and Freight	1,035		
Shipping Fees and Sundries	33,924		
Her Majesty's Vessels in Indian Seas	5,369		
Steam Passengers' Surveying Vessels, and Establishment	1,903		
Freight on Europe Stores	1,597		
Medical Stores	269		
		44,180	
			180,030
TOTAL CHARGES IN INDIA			£. 425,584
CHARGES IN ENGLAND.			
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, and sundry items		64,126	
Stores for India:	£.	£.	
For Bengal: Coals	472		
Miscellaneous Stores	85,591		
		86,063	
For Madras: Miscellaneous Stores		8,936	
	£.		
For Bombay: Coals	15,922		
Miscellaneous Stores	22,767		
		38,689	
		133,688	
			197,814
TOTAL MARINE CHARGES			£. 623,398

No. 24.—ACCOUNT of Receipts and Charges under Education, for the Year ended 31st March 1882.

	Fees and Fines.	Income from Endowments in Land.	Contributions.	Sale Proceeds of Books, &c.	Miscellaneous.	Total.
RECEIPTS.	£.	£.	£.	£.	£.	£.
India, General	510	- -	1,222	81	217	2,030
Central Provinces	1,920	- -	3,062	3,312	307	8,601
British Burmah	2,126	- -	- -	2,326	253	4,705
Assam	2,591	- -	2	5	59	2,657
Bengal	49,953	626	1,741	60	4,956	57,336
North Western Provinces and Oudh	6,928	1,681	1,694	2,315	974	13,592
Punjab	2,895	- -	1	4,994	272	8,162
Madras	16,909	1,368	310	9,580	3,140	31,307
Bombay	33,109	- -	10,852	14,285	2,656	60,902
Total Receipts under Education £.	116,941	3,675	18,884	36,958	12,834	189,292

CHARGES.	£.	£.
India, General.		
Inspectors of Schools:		
Salaries, Establishment and Contingencies	1,102	
Government and Mayo Colleges at Ajmere	7,978	
School Establishment and Contingencies:	£.	
Schools, Higher Class	2,338	
Schools, Middle Class	152	
Schools, Lower Class	1,553	
Normal Schools	271	
Boarding Schools	124	
	4,438	
Scholarships and Prizes	402	
Grants-in-Aid	698	
Miscellaneous	102	
Petty Construction and Repairs	69	
		14,789
Central Provinces.		
Inspector General of Education:		
Salaries, Establishment and Contingencies	2,645	
Inspectors of Schools:		
Salaries, Establishment and Contingencies	8,029	
School Establishment and Contingencies:	£.	
Schools, Higher Class, Schools, Middle Class, Schools, Lower Class	28,195	
Normal Schools	2,561	
Technical Schools	52	
	30,808	
Carried forward £.	41,482	14,789

CHARGES—*continued.*	£.	£.
Brought forward	41,482	14,789
Central Provinces—*continued.*		
Scholarships and Prizes	3,182	
Grants for the Encouragement of Literature	76	
Government Book Depôt	4,876	
Grants-in-Aid	3,074	
Payments by Results	1,630	
Miscellaneous	2,458	
		56,778
British Burmah.		
Director of Public Instruction:	£.	
Salary	1,500	
Establishment	469	
Contingencies	275	
	2,244	
Inspector of Schools:		
Salary, Establishment and Contingencies	3,242	
School Establishment and Contingencies:		
Schools, Higher Class	5,429	
Schools, Middle Class	2,272	
Schools, Lower Class	697	
Normal Schools	2,766	
Technical Schools	406	
	11,570	
Scholarships and Prizes	1,723	
Government Book Depôt	2,469	
Grants-in-Aid	10,148	
Grants for the Encouragement of Literature	100	
Miscellaneous	907	
		32,403
Carried forward £.		103,970

No. 24.—Account of Receipts and Charges under Education, for the Year ended 31st March 1882—*continued.*

CHARGES—*continued.*	£.	£.
Brought forward	–	103,970
ASSAM.		
Inspectors of Schools:	£.	
Salaries	2,919	
Establishment	652	
Contingencies	1,386	
	4,957	
School Establishment and Contingencies:		
Schools, Higher Class, Schools, Middle Class, Schools, Lower Class	5,820	
Normal Schools	1,518	
	7,338	
Scholarships and Prizes	1,246	
Grants-in-Aid	8,846	
Grants for the Encouragement of Literature	45	
Miscellaneous	108	
		22,540
BENGAL.		
Director of Public Instruction:		
Salary	2,659	
Establishment	3,319	
Contingencies	1,287	
	7,265	
Inspectors of Schools:		
Salaries	25,467	
Establishment	1,625	
Contingencies	10,835	
	37,927	
Government Colleges:		
General	42,481	
Special	10,785	
	53,266	
School Establishment and Contingencies:		
Schools, Higher Class	41,007	
Schools, Middle Class	11,652	
Schools, Lower Class	390	
Normal Schools	6,332	
Girls' Schools	2,057	
Boarding Schools	2,127	
Technical Schools	3,392	
	66,957	
Scholarships and Prizes	16,598	
Grants-in-Aid	94,938	
Grants for the Encouragement of Literature	1,025	
Miscellaneous	1,576	
		279,552
Carried forward £.		406,062

CHARGES—*continued.*	£.	£.
Brought forward	–	406,062
NORTH WESTERN PROVINCES AND OUDH.	£.	
Director of Public Instruction:		
Salary	2,400	
Establishment	941	
Contingencies	210	
	3,551	
Inspectors of Schools:		
Salaries	7,021	
Establishment	9,535	
Contingencies	4,226	
	20,782	
Government Colleges, General	–	13,855
School Establishment and Contingencies:		
Schools, Higher Class	24,468	
Schools, Middle Class	9,996	
Schools, Lower Class	58,661	
Normal Schools	3,268	
Girls' Schools	1,227	
	97,620	
Scholarships and Prizes	5,430	
Grants for the Encouragement of Literature	591	
Government Book Depôt	1,344	
Grants-in-Aid	20,133	
Miscellaneous	411	
		163,717
PUNJAB.		
Director of Public Instruction:		
Salary	2,400	
Establishment	1,144	
Contingencies	436	
	3,980	
Inspectors of Schools, &c.:		
Salaries	8,772	
Establishment	1,910	
Contingencies	1,817	
	12,499	
Government Colleges, General	–	4,709
School Establishment and Contingencies:		
Schools, Lower Class	42,826	
Normal Schools	2,958	
Technical Schools	1,882	
Girls' Schools	808	
	48,474	
Scholarships and Prizes	8,301	
Grants for the Encouragement of Literature	1,095	
Government Book Depôt	4,616	
Grants-in-Aid	24,639	
Miscellaneous	1,798	
		110,111
Carried forward £.		679,890

No. 24.—Account of Receipts and Charges under Education, for the Year ended 31st March 1882—*continued.*

CHARGES—*continued.*	£.	£.
Brought forward	–	679,890
MADRAS.		
Madras University:	£.	
Salary of Registrar	360	
Establishment of Registrar	184	
Fees to Examiners	4,500	
Miscellaneous	1,677	
	6,721	
Deduct,—University Fees and Sale of Calendars	6,721	–
Director of Public Instruction:		
Salary	2,343	
Establishment	1,231	
Contingencies	737	
		4,311
Inspectors of Schools:		
Salaries	20,554	
Establishment and Contingencies	6,501	
		27,055
Government Colleges:		
General	24,161	
Special	3,802	
		27,963
School Establishment and Contingencies:		
Schools, Higher Class		
Schools, Middle Class	39,113	
Schools, Lower Class		
Girls' Schools	602	
Normal Schools	6,042	
Technical Schools	4,440	
		50,197
Scholarships and Prizes		1,983
Grants for the Encouragement of Literature		25
Government Book Depôt		10,962
Grants-in-Aid		39,097
Payments by Results		7,799
Miscellaneous		1,010
		170,402
Carried forward	£.	850,292

CHARGES—*continued.*	£.	£.
Brought forward	–	850,292
BOMBAY.		
Bombay University:	£.	
Salary of Registrar	60	
Establishment of Registrar	28	
Miscellaneous	2,613	
		2,701
Director of Public Instruction:		
Salary	2,775	
Establishment	778	
Contingencies	341	
		3,894
Inspectors of Schools:		
Salaries	10,433	
Establishment	4,577	
Contingencies	3,757	
		18,767
Government Colleges:		
General	13,494	
Special	6,795	
		20,289
School Establishment and Contingencies:		
Schools, Higher Class	24,492	
Schools, Middle Class	7,677	
Schools, Lower Class	107,063	
Normal Schools	4,528	
Technical Schools	4,889	
		148,649
Scholarships and Prizes		6,241
Grants for the Encouragement of Literature		939
Government Book Depôt		9,688
Grants-in-Aid		6,506
Payments by Results		10,044
Miscellaneous		151
		227,869
TOTAL CHARGES IN INDIA	£.	1,078,161
CHARGES IN ENGLAND:		
Passage to India of Educational Officers on Appointment, &c.		329
TOTAL CHARGES UNDER EDUCATION	£.	1,078,490

No. 25 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1882.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Medical College and School Fees	-	-	-	-	1,953	-	-	1,215	1,414	4,582
Hospital Receipts	-	-	169	-	4,519	-	-	665	1,071	6,424
Lunatic Asylum Receipts	3	203	860	10	3,356	418	1,227	1,669	1,399	9,145
Sale of Medical Stores	-	-	60	17	13	292	198	173	-	753
Income from Endowments	-	-	-	-	-	-	-	125	-	125
Contributions	346	53	275	-	3,006	300	-	2,514	3,876	10,370
Miscellaneous	29	103	96	84	757	327	111	1,549	1,054	4,110
TOTAL RECEIPTS IN INDIA £.	378	359	1,460	111	13,604	1,337	1,536	7,910	8,814	35,509

RECEIPTS IN ENGLAND:

	£.		
Royal India Lunatic Asylum, Ealing:			
Pay, Pensions, &c. of Inmates appropriated to their Maintenance; Sale of Farm Produce, &c.	2,176		
Sale of Land adjoining the Asylum, required by the Hounslow and Metropolitan Railway Company	1,765		
		3,941	
Receipts on account of Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum		57	
			3,998
TOTAL MEDICAL RECEIPTS £.			39,507

No. 25 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1882.

Medical Establishment	6,263	18,698	9,809	8,618	44,069	48,124	32,737	44,426	29,629	242,373
Vaccine Establishment	179	2,531	1,267	186	11,855	11,627	6,881	14,540	*24,881	73,947
Medical Colleges and Schools	-	1,616	-	-	23,260	1,674	6,834	8,241	4,608	46,233
Government Hospitals and Dispensaries	1,929	6,297	6,128	1,610	41,436	23,784	18,350	55,669	50,644	205,847
Lunatic Asylum	8	1,758	1,800	762	11,990	5,688	3,347	7,266	8,683	41,252
Sanitary Commissioner	4,966	885	652	205	2,700	3,403	4,465	†4,735	-	22,011
Chemical Examiner's Department	-	-	290	-	516	305	93	920	1,743	3,867
Grants for Medical purposes	1,021	138	-	190	9,377	215	1,892	10,209	11,242	34,284
Lock Hospital	-	-	2,402	-	-	-	-	939	2,562	5,903
TOTAL CHARGES IN INDIA £.	14,366	31,923	22,348	11,571	145,203	94,770	74,599	146,945	133,992	675,717

CHARGES IN ENGLAND:

Royal India Lunatic Asylum, Ealing:—Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other Expenses	6,866	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum	602	
		7,468
TOTAL MEDICAL CHARGES £.		683,185

* Includes charges for Sanitation.

† Of this, 1,111 *l.* is for the Health Officer's Department.

No. 26 A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1882.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts from Sale of Stationery, &c.	145	14	38	3	2,871	183	125	1,512	3,028	7,919
Sale of Gazettes and other Publications	2,579	122	328	194	4,536	2,150	52	2,429	1,396	13,786
Other Press Receipts	5,549	2,426	185	15	4,806	9,105	7,954	3,248	2,806	36,094
TOTAL RECEIPTS IN INDIA £.	8,273	2,562	551	212	12,213	11,438	8,131	7,189	7,230	57,799
RECEIPTS IN ENGLAND:										
Sale proceeds of works, the cost of printing which has been charged under this head of Service										12
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING £.										57,811

No. 26 B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1882.

			£.	£.
INDIA, GENERAL.				
Printing Establishment and Charges:		Brought forward	60,421	
Government Central Press Establishment:	£.	Secretariat Presses:		
Superintending Officers	1,767	Foreign Department	3,937	
Establishment	35,549	Home Department	4,609	
Official Postage	2,065	Military Department	7,108	
Purchase of Materials and Stock	1,575	Public Works Department	3,866	
House-rent	2,418	Private Secretariat Department	1,829	
Contingencies	4,093		21,349	
	47,467			
Branch Press, Simla	12,954	Work done at Contract Rates	481	
Carried forward £.	60,421		82,251	
Deduct,—Value of Stationery supplied from Central Stores to the several Governments			126,800	
				—44,549
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			4,500	
Purchase of Stationery			1,601	
Printing Establishment and Charges:				
Establishment £.	2,866	Work done at Contract Rates £.	9	
Official Postage	255	Contingencies	2,757	
Purchase of Materials and Stock	101		5,988	
				12,089
BRITISH BURMAH.				
Stationery supplied from Central Stores			3,210	
Purchase of Stationery			715	
Printing Establishment and Charges:				
Establishment £.	6,620	Work done at Contract Rates £.	23	
Purchase of Materials and Stock	4,422	Contingencies	617	
			11,082	
				15,607
		Carried forward £.		—16,858

No. 26 B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1882—*continued.*

			£.	£.
		Brought forward		—16,853
Assam.				
Stationery supplied from Central Stores			1,958	
Purchase of Stationery			803	
Printing Establishment and Charges:	£.	£.		
Establishment	1,746	Work done at Contract Rates	31	
Purchase of Materials and Stock	82	Contingencies	263	
Official Postage	62			
			2,184	
				4,945
Bengal.				
Stationery supplied from Central Stores			52,896	
Stationery Office at the Presidency			8,724	
Purchase of Stationery			137,723	
Printing Establishment and Charges:				
Superintending Officers	1,166	Official Postage	1,085	
Establishment	17,503	Work done at Contract Rates	2,773	
Purchase of Materials and Stock	1,222	Government Publications	285	
Contingencies	4,187	Rent of Office Building	498	
			28,719	
				228,062
North Western Provinces and Oudh.				
Stationery supplied from Central Stores			10,863	
Purchase of Stationery			5,482	
Printing Establishment and Charges:				
Superintending Officers	2,782	Official Postage	1,223	
Establishment	12,642	Contingencies	2,887	
Purchase of Materials and Stock	10,290	Work done at Contract Rates	4,321	
Lithography	604			
			34,749	
				51,094
Punjab.				
Stationery supplied from Central Stores			6,814	
Purchase of Stationery			10,846	
Printing Establishment and Charges:				
Superintending Officers	480	Lithography	4,170	
Establishment	8,976	Contingencies	1,768	
Purchase of Materials and Stock	6,261	Work done at Contract Rates	3,378	
			25,033	
				42,693
Madras.				
Stationery supplied from Central Stores			24,464	
Stationery Office at the Presidency			1,635	
Purchase of Stationery			36,006	
Printing Establishment and Charges:				
Superintending Officers	1,516	Official Postage	1,708	
Establishment	16,330	Contingencies	2,288	
Purchase of Materials and Stock	1,091	Work done at Contract Rates	1,091	
		Rent	180	
			24,204	
				86,309
Bombay.				
Stationery supplied from Central Stores			22,095	
Stationery Office at the Presidency			1,674	
Purchase of Stationery			1,877	
Printing Establishment and Charges:				
Superintending Officers	1,972	Contingencies	2,856	
Establishment	16,979	Work done at Contract Rates	1,589	
Purchase of Materials and Stock	1,082	Official Postage	816	
			25,294	
				50,940
		Total in India £.		447,190
In England.				
Stores for India: For Bengal			92,429	
For Madras			2,777	
For Bombay			17,014	
			112,220	
Stationery, Printing, and Bookbinding, for the India Office, &c.			6,474	
				118,694
		Total Charges for Stationery and Printing £.		565,884

No. 27.—ACCOUNT of INTEREST RECEIPTS, for the Year ended 31st March 1882.

	£.	£.
INDIA, GENERAL.		
Profits on Note Circulation, being Interest on Government Securities held by the Department of Issue of Paper Currency	249,890	
Interest on Advances made to Service Funds	4,400	
Interest on Advances to Native States, &c.	24,554	
Interest on Arrears of Revenue	203	
Interest on Security Investment of Provincial and Local Funds	2,536	
Premium Realised on the issue of 3,130,000 *l.* 4 per Cent. Loan of 1881	155,347	
Interest on Sundry Accounts	1,680	
		438,610
CENTRAL PROVINCES.		
Interest on Loans to Nagpore Municipality	1,046	
Interest on Advances to Cultivators	62	
Interest on Advances to Native States or private Individuals	309	
BRITISH BURMAH.		
Interest on Loans to Municipalities and other Public Bodies	-	
ASSAM.		
Interest on Advances to Cultivators	2	
Interest received on Balances due for Purchase Money of Waste Lands	773	
Interest received on Balances due for Commutation of Land Tax	231	
Interest on Security Investments of Provincial Funds	56	
Interest on Sundry Accounts	4	
		1,066
BENGAL.		
Interest on Loans to Calcutta Municipality	31,977	
Interest on Loans to Burdwan Municipality	72	
Interest on Loans to Darjeeling Municipality	176	
Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee	15	
Interest on Loans to Arrah Municipality	11	
Interest on Debt of the Calcutta Port Fund	7,943	
Interest on Advances to the Calcutta Port Trust	23,540	
Interest on Loans and Advances for Hooghly Bridge	7,920	
Interest on Advances to Cultivators	113	
Interest on Embankment Advances	173	
Interest on Advances of Dancoonee Drainage	1,191	
Interest on Arrear Collections of Public Works Cess	1,017	
Interest on Loans under the Land Improvement Act	631	
Interest on Security Investments of Provincial Funds	1,113	
Interest on Sundry Accounts	79	
		75,971
NORTH WESTERN PROVINCES AND OUDH.		
Interest on Loans to Municipalities	1,051	
Interest on Temporary Loans to Native Chiefs or others	15,205	
Interest on Advances to Cultivators	2,197	
Interest on Advances under the Land Improvement Act	373	
Interest received on Balances due for Purchase Money of Waste Lands	12	
Interest on Security Investments of Provincial and Local Funds	3,710	
Interest on Sundry Accounts	4	
		23,152
Carried forward £.		641,306

No. 27.—Account of Interest Receipts, for the Year ended 31st March 1882—*continued.*

	£.	£.
Brought forward - - -	- -	541,306
PUNJAB.		
Interest on Temporary Loans to Native Chiefs or others - - - - - -	2,308	
Interest on Loans to Simla Municipality - - - - - - - - -	3,032	
Interest on Loans to Lahore Municipality - - - - - - - - -	2,867	
Interest on Advances to Cultivators - - - - - - - - - -	1,466	
Interest received on Balances due for Purchase Money of Waste Lands - - -	1	
Interest on Security Investments of Provincial Funds - - - - - - -	2,658	
		12,332
MADRAS.		
Interest on Loans to Madras Municipality - - - - - - - - -	5,720	
Interest on Loans to Coimbatore Municipality - - - - - - - -	14	
Interest on Loans to Negapatam Municipality - - - - - - - -	57	
Interest on Loans to Ootacamund Municipality - - - - - - - -	46	
Interest on Loans to Mangalore Municipality - - - - - - - -	20	
Interest on Loans to Coonoor Municipality - - - - - - - - -	19	
Interest on Loans to Calicut Circle Local Fund Board - - - - - - -	273	
Interest on Loans to Tellicherry Circle Local Fund Board - - - - - -	231	
Interest on Loans to Sydapet Circle Local Fund Board - - - - - -	817	
Interest on Advances and Loans to Native States or Private Individuals - - -	49,621	
Interest on Advances to Cultivators - - - - - - - - - -	2,939	
Interest on Arrears of Revenue - - - - - - - - - - -	26,302	
Interest on Security Investments of Provincial and Local Funds - - - - -	11,160	
Interest on Sundry Accounts - - - - - - - - - - - -	593	
		97,812
BOMBAY.		
Interest on Advances made to Service Funds - - - - - - - - -	1,579	
Interest on Loans to Bombay Port Trust - - - - - - - - -	121,535	
Interest on Loans to Bombay Municipality for Construction of Vehar Water Works -	12,956	
Interest on New Consolidated Loan to the Bombay Municipality - - - - -	26,174	
Interest on Loans to District Municipalities - - - - - - - - -	2,533	
Interest on Loans to other Local Funds - - - - - - - - -	2,170	
Interest on Advances to Cultivators - - - - - - - - - -	1,474	
Interest on Temporary Loans to Native Chiefs and others - - - - - -	12,125	
Interest on Arrears of Revenue - - - - - - - - - - -	409	
Interest on Security Investments of Provincial and Local Funds - - - - -	7,475	
Interest on Sundry Accounts - - - - - - - - - - - -	554	
		188,984
TOTAL RECEIPTS IN INDIA - - - £.		840,434

RECEIPTS IN ENGLAND.	£.	£.	
Interest realised from investment of Cash Balance - - - - -	56,343		
Deduct,—Interest derived from Sums deposited by the Bengal Central Railway Company for fixed periods brought to Account under "Railways" - - - - -	2,082		
		54,261	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland - - - - - - - - - - -		2,169	
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th section of Act 36 Vict. ch. 17 - - - - - - - -		40	
			56,470
TOTAL INTEREST RECEIPTS - - - £.			896,904

No. 28.—ACCOUNT of the PUBLIC DEBT of *India*, bearing Interest, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1882.

	Amount of Loan, 31st March 1882.	Rate of Interest per Cent.	Annual Amount of Interest.	Amount of Interest paid during the Year.
IN INDIA.				
INDIA, GENERAL.	£.	£.	£.	£.
Debenture Loan of 1867-68	600,300	5	30,015	30,133
Transfer Loan of 1870	1,831,340	4½	82,410	83,404
Transfer Loan of 1871	- -	4½	- -	6,569
Railway Loan from Maharaja Holkar	1,000,000	4½	45,000	45,000
Transfer Loan of 1878	1,957,250	4½	87,176	94,686
Transfer Loan of 1879, 4½ per cent. portion	18,652,877	4½	839,579	837,944
Transfer Loan of 1879, 7 *s.* sterling per cent. portion	24,000	*	1,008	978
Loan of 1824–25	- -	4	- -	368
Loan of 1828–29	- -	4	- -	180
Loan of 1832–33	953,409	4	38,136	35,420
Loan of 1835–36	2,607,720	4	104,309	115,327
Loan of 1842–43	21,041,940	4	841,678	842,960
Loan of 1854–55	5,531,400	4	221,256	228,211
Transfer Loan of 1st May 1865	20,347,450	4	813,898	655,512
Transfer Loan of 22nd April 1854	1,226,778	4	49,071	45,497
Reduced 4 per Cent. Loan of 1879	10,936,010	4	437,440	449,463
Reduced 4 per Cent. Loan of 1881	- -	4	- -	4,512
Promissory Notes for Mysore Family	100,119	4	4,005	4,290
Railway Loan from Maharaja Sindiah	1,500,000	4	60,000	60,000
East Indian Railway Commuted Stock	10,675	4	427	376
Loan of 1853–54	59,030	3½	2,066	1,989
Discount on Loans from 1869–70 to 1876–77	- -	- -	- -	241
	88,360,298		3,657,274	3,543,565
Deduct,—Portion paid in England of the Interest on the Transfer Loan of 22nd April 1854†	- -	- -	- -	44,794
Paid in India on Loans in course of Discharge:				3,498,771
5½ per Cent. Loan of 1859-60	- -	- -	- -	2,646
5 per Cent. Loan of 1856–57	- -	- -	- -	308
5 per Cent. Loan of 1854–55 for Public Works	- -	- -	- -	223
5 per Cent. Debenture Loan of 1867–68, repayable in 1877	- -	- -	- -	138
4½ per Cent. Transfer Loan of 1872	- -	- -	- -	3,748
Treasury Bills, at 2½ Pie per *Rs.* 100 per diem	- -	- -	- -	3
				3,505,837
Deduct,—Portion of Interest on Capital Expenditure on Productive Public Works adjusted in the Accounts of other Provinces	- -	- -	- -	672,973
Portion of the above Interest re-credited in the Treasury, being due on Paper held on Government account	- -	- -	- -	14,828
				687,801
TOTAL	- -	- -	- -	2,818,036‡
CENTRAL PROVINCES.				
Nagpore-Raipore Railway Debenture Loan	43,313	4½	1,949	2,005
Interest on Capital Expenditure on Productive Public Works	- -	- -	- -	24,900
				26,905
Carried forward £.	88,403,611	- -	3,659,223	2,844,941

* Equivalent in rupees of 7 *s.* per 100 rupees.
† Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.
‡ Of this amount, 1,313,200 *l.* has been shown as Interest on Debt incurred for Productive Public Works, and the rest, 1,504,836 *l.*, entered against Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works, in Account No. 2, page 6.

No. 28.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1882—*continued*.

	Amount of Loan, 31st March 1882.	Rate of Interest per Cent.	Annual Amount of Interest.	Amount of Interest paid during the Year.
IN INDIA—*continued*.	£.	£.	£.	£.
Brought forward - - -	88,403,611	- -	3,659,223	2,844,941
BRITISH BURMAH.				
Interest on Capital Expenditure on Productive Public Works - - - - - - - - - - -	- -	- -	- -	55,944
BENGAL.				
Interest on Capital Expenditure on Productive Public Works - - - - - - - - - - -	- -	- -	- -	336,149
NORTH WESTERN PROVINCES AND OUDH.				
Ghazipur-Dildarnagar Railway Debenture Loan - -	50,080	4	2,003	1,975
Muttra-Hathras Light Railway Debenture Loan - -	32,410	4	1,296	1,225
Cawnpore-Furrukhabad Railway Debenture Loan - -	45,120	4	1,805	1,655
	127,610	- -	5,104	4,855
Interest on Capital Expenditure on Productive Public Works - - - - - - - - - - -	- -	- -	- -	255,577
				260,432
PUNJAB.				
Interest on Capital Expenditure on Productive Public Works - - - - - - - - - - -	- -	- -	- -	403
TOTAL IN INDIA - - - £.	88,531,221	- -	3,664,327	3,497,869†
IN ENGLAND.				
East India Bonds - - - - - - - - - -	- -	- -	- -	119,659
India Debentures - - - - - - - - - -	6,996,500	4	279,860	279,860
India 5 per Cent. Stock (to 5th July 1880) - - -	- -	- -	- -	1,516
India 4 per Cent. Stock - - - - - - -	53,493,712	4	2,139,748	1,936,838
India 4 per Cent. Stock created under East Indian Railway (Redemption of Annuities) Act - - - - - -				203,636
India 3½ per Cent. Stock - - - - - - -	4,086,300	3½	143,020	122,499
India 3½ per Cent. Stock issued in redemption of portion of the East Indian Railway Annuity - - - -				3,716
Debentures and Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Act 42 & 43 Vict. c. 206 -	3,450,000	4½ and 4	145,500	145,500
Temporary Loans - - - - - - - - - -	- -	- -	- -	6,493
Outstanding dividends on East India Stock - - -	- -	- -	- -	269
	68,026,512	- -	2,708,128	2,819,986
Transfer Loan of 22nd April 1854 * - - - - -	- -	- -	- -	44,794
				2,864,780
Discount allowed on instalments of India 3½ per Cent. Stock paid in anticipation of due dates - - -	- -	- -	- -	492
TOTAL IN ENGLAND - - - £.	- -	- -	- -	2,865,272
TOTAL - - - £.	156,557,733	- -	- -	6,363,141†

* Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.

† Shown in Account No. 2, p. 6, under the following Heads :—

		£.	In India. £.	In England. £.	Total. £.
Interest on Debt, exclusive of that for Productive Public Works - -			1,511,696	2,512,420	4,024,116
Interest on Debt incurred for Productive Public Works	India, General - -	1,313,200	1,986,173	352,852	2,339,025
	Central Provinces - -	24,900			
	British Burmah - -	55,944			
	Bengal - - - -	336,149			
	North Western Provinces and Oudh - - -	255,577			
	Punjab - - - -	403			
			3,497,869	2,865,272	6,363,141

No. 29.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1882, in continuation of the Account of the PUBLIC DEBT (Account No. 28).

	Amount, 31st March 1881.	Amount, 31st March 1882.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	£.	£.	£.	£.
Sums deposited with Government by the late King of Oudh as Endowments for certain Charities and Pensions	1,728,723	1,728,723	6, 5, and 4	72,809
Sums deposited with Government by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	200
Amount appropriated for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras Irredeemable Annuities granted many years ago at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,892
Kollah Singanna Chetty's Choultry Endowment (Madras)	4,177	4,177	6	47
Deposits of the Monegar Choultry (Madras)	6,688	6,688	4	268
Treasury Notes on account of Soldiers' Savings Bank Deposits	350	350	4 and $3\frac{3}{4}$	1
Treasury Notes issued in favour of Service Funds	955,579	1,078,914	4	38,994
Treasury Notes for Bhonsla Family Temples	34,370	34,370	5	2,053
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	21,962	13,162	4	913
Civil Fund	720,943	648,944	4 and 5	34,948
Uncovenanted Service Family Pension Fund	703,770	749,264	6	41,358
Deposits in District Savings Banks	41,803*	43,796	$4\frac{1}{6}$ and $3\frac{3}{4}$	1,551
State Railway Provident Institutions	7,428	14,987	$4\frac{1}{6}$ and $3\frac{3}{4}$	194
Regimental Savings Banks Deposits	164,872†	116,844	$3\frac{3}{4}$	10,250
General Family Pension Fund	65,263	79,151	$4\frac{1}{6}$ and $3\frac{3}{4}$	5,273
Hindu Family Annuity Fund	10,423	13,030	$4\frac{1}{6}$ and $3\frac{3}{4}$	852
Sum deposited by the late Bahoo Begum to provide for certain Stipends	175,056*	162,716	4	7,544
Balances of Railway Funds	135,217‡	140,422‡	- -	5,373
Balances of net Railway Traffic Receipts	- -	- -	5	1,7
Deposits of the Administrator General	172	- -	4	
Miscellaneous Accounts	- -	- -	- -	57
	4,871,846	4,929,088	- -	229,5[illegible]
CENTRAL PROVINCES.				
Deposits in District Savings Banks	51,081	54,709	$4\frac{1}{6}$ and $3\frac{3}{4}$	1,936
State Railway Provident Institutions	328	1,315	$4\frac{1}{6}$ and $3\frac{3}{4}$	33
	51,409	56,024	- -	1,969
BRITISH BURMAH.				
Deposits in District Savings Banks	23,404	26,972	$4\frac{1}{6}$ and $3\frac{3}{4}$	875
State Railway Provident Institutions	1,714	3,489	$4\frac{1}{6}$ and $3\frac{3}{4}$	46
	25,118	30,461	- -	921
ASSAM.				
Deposits in District Savings Banks	36,523*	39,683	$4\frac{1}{6}$ and $3\frac{3}{4}$	1,328
BENGAL.				
Deposits in the Government Savings Bank (Calcutta)	353,180	347,430	$4\frac{1}{6}$ and $3\frac{3}{4}$	26,345
Deposits in District Savings Banks	247,517	260,903	$4\frac{1}{6}$ and $3\frac{3}{4}$	9,081
State Railway Provident Institutions	4,436	7,504	$4\frac{1}{6}$ and $3\frac{3}{4}$	165
Compensation for Lands taken for Public Purposes	- -	- -	- -	68
Land Revenue Collections refunded	- -	- -	- -	23
Miscellaneous Accounts	- -	- -	- -	101
	605,133	615,927	- -	35,783
Carried forward £.	5,590,029	5,671,783	- -	269,521

* Differs from the closing balances shown in last year's Account by 1*l.* for corrections since made.
† Ditto - - - - ditto - - - - by 23,803 *l.* for corrections since made.
‡ For the first time shown in this Account from Account, No. 69.

No. 29.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1882, &c.—*continued.*

	Amount, 31st March 1881.	Amount, 31st March 1882.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
	£.	£.	£.	£.
Brought forward - - -	5,590,029	5,671,783	- -	269,521
NORTH WESTERN PROVINCES AND OUDH.				
Local Loans, or Sums deposited with Government by Native Chiefs as Charitable Endowments - - - -	20,000	20,000	4	800
Deposits in District Savings Banks - - - - -	173,191	180,865	$4\frac{1}{6}$ and $3\frac{3}{4}$	6,351
State Railway Provident Institutions - - - -	160	548	$4\frac{1}{6}$ and $3\frac{3}{4}$	—
Deposits of the Oudh and Rohilkund Railway - - -	- -	- -	- -	413
Law Charges - - - - - - - - -	- -	- -	- -	3
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	39
	193,351	201,413	- -	7,606
PUNJAB.				
Deposits in District Savings Banks - - - - -	129,957*	119,198	$4\frac{1}{6}$ and $3\frac{3}{4}$	4,308
State Railway Provident Institutions - - - -	10,798	22,817	$4\frac{1}{6}$ and $3\frac{3}{4}$	210
Educational Funds - - - - - - - -	- -	- -	- -	2
	140,755	142,015	- -	4,520
MADRAS.				
Treasury Notes of Service Funds - - - - -	1,167,640	1,277,640	4	46,706
Civil Fund - - - - - - - - -	87,556	79,099	4 and 5	7,395
Apothecaries' Fund - - - - - - - -	6,789	7,156	4	269
Government Savings Bank Deposits - - - - -	321,280	328,032	$4\frac{1}{6}$ and $3\frac{3}{4}$	21,695
Regimental Savings Banks Deposits - - - - -	23,938*	32,878	$3\frac{3}{4}$	1,643
Balances of Madras Railway Special Funds - - -	15,889†	16,709	- -	636
Deposits of the Administrator General - - - -	- -	234	- -	18
Land Revenue Collections refunded - - - - -	- -	- -	- -	273
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	1,425
	1,623,092	1,741,748	- -	80,060
BOMBAY.				
Educational and Charitable Endowments - - - -	95,155	95,414	- -	4,535
Bombay Island Police Fund - - - - - -	33,570*	33,039	$4\frac{1}{2}$ and 5	1,586
Civil Service Provident Fund - - - - - -	759,175	797,343	8	38,515
Uncovenanted Service Family Pension Fund - - -	54,552	61,000	6	3,162
Uncovenanted Service Family Pension Fund, Life Assurance Branch - - - - - - - - -	1,173	951	$4\frac{1}{6}$ and $3\frac{3}{4}$	45
Government Savings Bank Deposits - - - - -	1,551,119	1,636,643	$4\frac{1}{6}$ and $3\frac{3}{4}$	118,903
State Railway Provident Institutions - - - -	335*	4	$4\frac{1}{6}$ and $3\frac{3}{4}$	—
Regimental Savings Banks Deposits - - - -	46,870	33,942	$3\frac{3}{4}$	1,579
Deposits of the Administrator General - - - -	19,988	22,723	4	331
Law Charges - - - - - - - - -	- -	- -	- -	22
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	2,893
	2,561,937	2,681,059	- -	171,571
TOTAL IN INDIA - - - £.	10,109,164	10,438,018	- -	533,278
CHARGES IN ENGLAND:				
Interest on the Balance of the India Office Provident Fund - - - - - - - -				706
GRAND TOTAL - - - £.				533,984

* Differ from the closing balances shown in last year's Account by 1*l.*, 64*l.*, 24,820*l.*, and 1*l.* respectively, for corrections since made.
† For the first time shown in this Account from Account No. 69.

No. 30.—ACCOUNT of Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Subscriptions to the Military Fund	41,578	- -	- -	- -	- -	- -	- -	34,993	29,617	106,188
Subscriptions to the Military Orphan Fund	19,075	- -	- -	- -	- -	- -	- -	- -	- -	19,075
Subscriptions to the Medical Retiring Fund	3,651	- -	- -	- -	- -	- -	- -	6,796	376	10,823
Amount appropriated from the Capital Account of the Military Orphan Fund	28,202	- -	- -	- -	- -	- -	- -	- -	- -	28,202
Family Subscriptions of Native Members of the Covenanted Civil Service	50	- -	- -	- -	78	- -	- -	- -	- -	128
Contributions for Pensions, Gratuities, &c.	6,234	327	512	121	8,215	2,659	45,112	3,671	17,408	84,259
Recoveries on account of Capitalised Pensions (Marine)	612	- -	- -	- -	- -	- -	- -	- -	277	889
Miscellaneous	278	- -	- -	- -	- -	4	- -	449	5	736
Total Receipts in India £.	99,680	327	512	121	8,293	2,663	45,112	45,909	47,683	250,300
Receipts in England:										
Receipts as in Home Accounts										105,973
Total Receipts £.										356,273

No. 31.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1882.

	£.	£.
INDIA, GENERAL.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	32,113	
Compassionate Allowances	5,955	
Gratuities	1,318	
Donations to Bengal Civil Fund	42,771	
Pensions of the Military Fund	7,477	
Pensions of the Military Orphan Fund	8,615	
Pensions of the Medical Retiring Fund	90,514	
Covenanted Civil Service Annuities	4,635	
Marine Pensions and Gratuities	7,165	
		200,563
CENTRAL PROVINCES.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	11,551	
Compassionate Allowances	2,249	
Gratuities	1,135	
Marine Pensions and Gratuities	63	
		14,998
BRITISH BURMAH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	11,951	
Compassionate Allowances	341	
Gratuities	1,783	
Marine Pensions and Gratuities	154	
		14,229
ASSAM.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	4,220	
Compassionate Allowances	130	
Gratuities	491	
		4,841
BENGAL.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	89,363	
Compassionate Allowances	2,226	
Gratuities	3,528	
		95,117
Carried forward £.		329,748

	£.	£.
Brought forward		329,748
NORTH WESTERN PROVINCES AND OUDH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	92,422	
Compassionate Allowances	6,776	
Gratuities	3,043	
Covenanted Civil Service Annuities	2,133	
		104,374
PUNJAB.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	43,303	
Compassionate Allowances	5,005	
Gratuities	5,434	
Marine Pensions and Gratuities	49	
		53,791
MADRAS.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	71,693	
Compassionate Allowances	6,382	
Gratuities	5,446	
Donations to Madras Civil Fund	75,094	
Pensions of the Military Fund	13,328	
Pensions of the Medical Retiring Fund	1,852	
Covenanted Civil Service Annuities	1,819	
Marine Pensions and Gratuities	121	
		175,735
BOMBAY.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	91,786	
Compassionate Allowances	11,055	
Gratuities	4,595	
Donation to Bombay Provident Fund	32,133	
Pensions of the Military Fund	5,349	
Covenanted Civil Service Annuities	1,065	
Marine Pensions and Gratuities	5,556	
		151,539
TOTAL in INDIA £.		815,187
CHARGES IN ENGLAND.		
Payments as in Home Accounts		1,367,140
TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES £.		2,182,327

No. 32.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Government Audit Fees	2,718	- -	1,360	115	- -	- -	- -	718	76	4,987
Gain by Exchange on transactions in India	2,434	- -	3	- -	- -	44	- -	- -	982	3,463
Premium on Bills	5,493	34	383	8	3,021	338	936	1,395	1,153	12,761
Treasure Trove	- -	- -	- -	- -	- -	- -	- -	531	2	533
Premium on Money Orders	14	- -	- -	- -	- -	- -	- -	- -	- -	14
Sale of Old Stores and Materials	228	208	28	69	4,299	413	499	481	242	6,467
Sale of Land and Houses, &c.	- -	320	6	- -	- -	1,249	- -	50	76	1,701
Unclaimed Deposits	510	327	714	3,365	42,342	8,725	4,956	2,881	3,253	67,073
Miscellaneous Fees, Fines, and Forfeitures	1,121	92	1,236	120	14,560	121	840	2,568	818	21,476
Unclaimed Bills of Exchange of more than Three Years' standing	418	4	3	20	116	75	128	54	543	1,361
Sale Proceeds of Durbar Presents	7,813	- -	97	247	1,034	2	389	- -	474	10,056
Contributions	76	1,834	333	- -	- -	- -	- -	5,499	6,595	14,337
Rents	751	4,888	8,960	913	2,330	11,123	5,741	23,483	2,140	60,329
Tolls on Khyber Roads	- -	- -	- -	- -	- -	- -	4,379	- -	- -	4,379
Occupation of Kandahar	6,603	- -	- -	- -	- -	- -	- -	- -	- -	6,603
Miscellaneous	21,533	5,119	2,206	669	30,128	6,377	71,445	17,342	10,408	165,227
TOTAL RECEIPTS IN INDIA £.	49,712	12,826	15,329	5,526	97,830	28,467	89,313	55,002	26,762	380,767
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts										15,471
TOTAL MISCELLANEOUS RECEIPTS £.										396,238

No. 33.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1882.

CHARGES.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Allowances to Civil Servants out of employ	-	-	-	-	12	-	-	78	42	132
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	8	46	127	-	300	101	116	35	80	813
Rewards for Proficiency in Oriental Languages, &c.	131	18	137	50	711	322	436	798	1,516	4,119
Remittance of Treasure	2,179	524	1,705	831	6,713	3,998	3,966	3,119	2,731	25,766
Loss on Specie Remittances	-	-	15	-	-	-	-	375	19	409
Discount on Supply Bills	-	-	-	-	-	-	-	741	25	766
Subscription to Periodicals, &c.	-	-	-	-	-	-	1	-	1,440	1,441
Cost of Books and Publications	12	-	23	-	396	1,434	251	1,647	475	4,238
Donations for Charitable Purposes	492	374	25	39	5,205	5,971	612	6,976	3,266	22,960
Charges on account of European Vagrants	6	32	2	-	407	234	199	2,218	797	3,895
Rewards for destruction of Wild Animals	37	1,733	542	810	2,934	864	605	2,575	1,086	11,186
Petty, Provincial, and Local Establishments	505	1,934	8,312	4,931	3,609	1,958	4,684	58,453	3,348	87,734
Victualling Forts	-	-	-	-	-	-	206	-	-	206
Charges for the Reception of the Viceroy	-	-	2,244	-	-	-	-	-	-	2,244
Special Commission of Enquiry	1,584	-	-	-	18	123	406	6,899	18	9,048
Loss by Exchange on Local Transactions	7,095	-	-	-	-	-	-	-	47	7,142
Irrecoverable Loans, &c.	-	-	-	-	-	-	-	2,630	1,721	4,351
Charges for searching for Hidden Treasure	-	-	-	-	-	-	-	72	-	72
Rents, Rates, and Taxes	1,245	5	-	305	15,536	-	-	5,345	7,605	30,041
Petty Construction and Repairs	212	-	-	-	-	-	-	428	2,101	2,741
Miscellaneous and unforeseen Charges	3,121	939	1,302	271	3,724	3,263	3,585	3,111	4,146	23,462
Occupation of Kandahar	5,370	-	-	-	-	-	-	-	-	5,370
Miscellaneous Refunds	27,890	3,694	1,315	1,089	39,360	6,947	4,447	6,768	7,549	99,059
TOTAL CHARGES IN INDIA £.	49,887	9,299	15,749	8,326	78,925	25,215	19,514	102,268	38,012	347,195
CHARGES IN ENGLAND:										
Payments as in Home Accounts										44,156
TOTAL MISCELLANEOUS CHARGES £.										391,351

N 2. 0.62.

No. 34.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1882.

The figures of this Account include only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, hitherto charged under this head, are now charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	1,010	2,224	887	1,223	1,215	2,327	5,094	22,274	11,759	48,013
Forest	8	67	17	53	7	146	33	53	1,955	2,339
Excise on Spirits and Drugs	6	460	622	20	939	207	122	4,852	12,382	19,610
Assessed Taxes	10	1,343	- -	- -	9,639	6,706	2,874	540	7,766	28,878
Provincial Rates	-. -	215	976	29	3,599	900	597	5,750	1,664	13,730
Stamps	118	1,215	319	362	11,542	8,773	2,801	6,568	6,009	37,707
TOTAL* £.	1,152	5,524	2,821	1,687	26,941	19,059	11,521	40,037	41,535	150,277
Customs	- -	- -	9,171	- -	15,964	- -	1,718	2,051	44,318	73,222
Salt	10,740	- -	622	- -	25,459	- -	- -	632	7,882	45,335
Opium	- -	- -	- -	1	1,694	- -	181	- -	13	1,889
Registration	1	10	2	25	980	65	27	283	254	1,647
TOTAL £.	11,893	5,534	12,616	1,713	71,038	19,124	13,447	43,003	94,002	272,370

* For comparison with figures given in Account No. 5A., page 23.

No. 35.—ACCOUNT of CHARGES of ADMINISTRATION, for the Year ended 31st March 1882.

	£.	£.
INDIA, GENERAL.		
Salary of the Governor General	25,080	
Staff and Household Charges of the Governor General	9,611	
Durbar Fund	12,000	
Tour Expenses, viz.:		
Extra Allowances to Clerks and Servants when absent from Calcutta — £. 14,095		
Travelling Allowances — 25,674		
Commissariat Carriage and Supplies — 1,809		
House Rent — 6,158		
Dâk, Bullock Train, and Railway Train hire — 5,628		
Miscellaneous — 18,385		
	71,749	
Salary of the Chief Commissioner, Assam	310	
Salaries of Members of the Supreme Council	36,624	
Legislative Council	15,869	
Secretariats:		
Financial Department — £. 27,865		
Home Department — 23,615		
Foreign Department — 32,424		
Revenue and Agricultural Department — 7,907		
Translator's Department — 557		
Military Department — 32,732		
Public Works Department — 23,644		
	148,744	
Commissioners	284	
Comptroller General's Department	34,489	
Public Works Office of Account and Audit	12,902	
Paper Currency Office	10,088	
Money Order Office	133	
Allowance to Bank of Bengal for Management of the Public Debt and Government Account at the Bank	19,311	
Reserve Treasury	695	
Press Commission	576	
Rents, Rates, and Taxes	3,864	
		402,329
CENTRAL PROVINCES.		
Chief Commissioner at Nagpore: Salary and Allowances	5,400	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	7,815	
Tour Charges	1,003	
Commissioners: Salaries, Establishment and Contingent Charges	18,547	
Office of Account: Salaries, Establishment and Contingent Charges	7,084	
Paper Currency Office	634	
Rents, Rates, and Taxes	2	
		40,485
BRITISH BURMAH.		
Chief Commissioner at Rangoon: Salary and Allowances	5,400	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	10,084	
Tour Expenses	345	
Commissioners: Salaries, Establishment and Contingent Charges	17,988	
Office of Account: Salary, Establishment and Contingent Charges	8,116	
Petty Construction and Repairs	86	
		42,019
ASSAM.		
Chief Commissioner at Shillong: Salary and Allowances	3,569	
Tour Charges	762	
Secretaries to the Chief Commissioner: Salaries, Establishment and Contingencies	7,544	
Office of Account: Salaries, Establishment and Contingencies	4,572	
Commissioners: Salaries, Establishment and Contingent Charges	5,281	
		21,728
BENGAL.		
Salary of the Lieutenant Governor	9,600	
Salary of the Chief Commissioner, Assam	400	
Staff and Household of the Lieutenant Governor	2,598	
Tour Charges	5,313	
Legislative Council	2,377	
Secretaries to Government: Salaries, Establishment and Contingent Charges	40,062	
Board of Revenue: Salaries, Establishment and Contingent Charges	25,120	
Commissioners: Salaries, Establishment and Contingent Charges	50,907	
Accountant General: Salaries, Establishment and Contingent Charges	36,322	
Allowance to Bank of Bengal for conducting the Business of the Presidency Savings Bank	1,453	
General Establishment of Local Funds	8,598	
		182,750
Carried forward	£.	689,311

No. 35.—Account of Charges of Administration, for the Year ended 31st March 1882—*continued.*

	£.	£.
Brought forward - - -	- -	689,311
North Western Provinces and Oudh.		
Salary of the Lieutenant Governor	9,600	
Staff and Household of the Lieutenant Governor	2,412	
Tour Charges	4,879	
Secretaries to Government: Salaries, Establishment and Contingent Charges	27,539	
Board of Revenue: Salaries, Establishment and Contingent Charges	23,493	
Commissioners: Salaries, Establishment and Contingent Charges	55,937	
Accountant General: Salaries, Establishment and Contingent Charges	22,448	
Paper Currency Office	2,176	
Rents, Rates, and Taxes	15	
		148,499
Punjab.		
Salary of the Lieutenant Governor	9,600	
Staff and Household of the Lieutenant Governor	2,788	
Tour Charges	8,043	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	18,418	
Military Secretary to Government: Salary, Establishment and Contingent Charges	4,039	
Financial Commissioner: Salary, Establishment and Contingent Charges	13,534	
Commissioners: Salaries, Establishment and Contingent Charges	50,592	
Accountant General: Salaries, Establishment and Contingent Charges	15,789	
Paper Currency Office	1,150	
		123,953
Madras.		
Salary of the Governor	11,026	
Staff and Household of the Governor	4,834	
Expenditure from Contract Allowance	10,244	
Tour Charges	107	
Salaries of Members of the Executive Council	12,304	
Legislative Council	1,102	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	26,483	
Military Secretary: Salary, Establishment and Contingent Charges	5,701	
Board of Revenue: Salaries, Establishment and Contingent Charges	26,108	
Accountant General: Salary, Establishment and Contingent Charges	21,855	
Paper Currency Office	3,684	
Allowance to Bank of Madras for Management of the Public Debt, Government Account at the Bank, and Presidency Savings Bank	5,880	
Establishments under Local Fund Boards	7,194	
Rents, Rates, and Taxes	171	
		136,693
Bombay.		
Salary of the Governor	11,086	
Staff and Household of the Governor	8,503	
Expenditure from Contract Allowance for the Governor's Tour and Household Expenses	8,873	
Tour Charges	1,558	
Commissioner in Sindh: Salary, Establishment and Contingent Charges	11,442	
Legislative Council	13	
Salaries of Members of the Executive Council	13,071	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	32,825	
Military Secretary: Salary, Establishment and Contingent Charges	8,843	
Commissioners: Salaries, Establishment and Contingent Charges	23,711	
Accountant General: Salary, Establishment and Contingent Charges	24,278	
Paper Currency Office	7,112	
Reserve Treasury	4	
Allowance to New Bank, Bombay, Limited, for Management of the Public Debt, Government Account at the Bank, and Presidency Savings Bank	12,240	
Rents, Rates, and Taxes	10	
		164,469
Total Charges in India - - - £.		1,262,925
Charges in England.		
Stores for India:		
For Bengal	4,723	
For Madras	1,137	
For Bombay	2,925	
	8,785	
Other Charges, as in Home Accounts	222,646	
		231,431
Total Administration Charges - - - £.		1,494,356

No. 36.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1882.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stipend of the Bishop	4,598	- -	935	- -	- -	- -	- -	2,560	2,587	10,680
Pay of Chaplains (including allowance to the Archdeacon and the Registrar, and to Missionaries for occasional service)	8,430	3,329	2,759	1,231	13,550	16,451	17,937	24,832	20,915	109,434
Establishments	435	177	271	41	840	670	673	1,415	1,402	5,924
*Church of Scotland:**										
Pay of Chaplains and Registrars	706	- -	- -	- -	1,464	898	750	1,482	2,824	8,124
Church Establishments	38	- -	- -	- -	222	41	6	137	131	575
Allowances to Bishops and Priests of the Church of Rome*	24	- -	396	- -	630	600	- -	- -	1,967	3,617
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.)	2,888	675	826	491	2,692	2,144	2,561	3,678	3,297	19,252
Charges for Cemeteries	192	189	211	73	865	674	522	569	793	4,088
TOTAL CHARGES IN INDIA* £.	17,311	4,370	5,398	1,836	20,263	21,478	22,449	34,673	33,916	161,694
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment										442
TOTAL ECCLESIASTICAL CHARGES* £.										162,136

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments. (*See* Account 54, page 159.)

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other Foreign Services, for the Year ended 31st March 1882.

	India General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.
Residents and Political Agents, &c., at Foreign Courts: Salaries	83,664	- -	- -	1,760	- -	1,081	9,694	12,264	35,115	143,578
Establishments and Contingent Charges	89,466	- -	248	1,071	197	486	1,893	7,685	34,894	135,940
Mhairwarrah Battalion	14,661	- -	- -	- -	- -	- -	- -	- -	- -	14,661
Charges on account of the Ex-Amir of Cabul	- -	- -	- -	- -	- -	7,351	- -	- -	- -	7,351
Establishments and Contingent Charges on account of Khyber Tribes	- -	- -	- -	- -	- -	- -	12,984	- -	- -	12,984
State Prisoners	- -	93	3,184	- -	- -	2,677	39	785	96	6,874
Payments for Guarding Hill Passes	- -	- -	- -	- -	- -	- -	3,190	- -	- -	3,190
Durbar Presents and Allowances to Vakeels, &c.	19,407	- -	93	295	1,431	1,271	2,652	50	6,269	31,468
Special Political Charges	3,404	- -	- -	- -	- -	- -	2,937	- -	- -	6,341
Political Subsidies	180,513	- -	- -	- -	- -	- -	- -	- -	- -	180,513
Moiety of Zanzibar Subsidy	4,320	- -	- -	- -	- -	- -	- -	- -	- -	4,320
Allowance to Refugee Princes	- -	- -	936	- -	- -	- -	- -	- -	- -	936
Allowance to Cabul Refugees	- -	- -	- -	- -	- -	- -	16,709	- -	- -	16,709
Allowance to Khyber Tribes	- -	- -	- -	- -	- -	- -	8,494	- -	- -	8,494
Naga Expedition	- -	- -	- -	49	- -	- -	- -	- -	- -	49
Entertainment of Envoys and Chiefs	9,806	- -	221	544	- -	- -	2,124	- -	2,226	14,921
Yarkand Mission Charges	- -	- -	- -	- -	- -	- -	57	- -	- -	57
Petty Construction and Repairs	154	- -	1	43	4	- -	- -	- -	50	252
Rents, Rates, and Taxes	- -	- -	192	- -	- -	- -	- -	46	438	676
Miscellaneous	9,970	223	1,001	466	402	40	15,860	584	5,654	34,200
TOTAL IN INDIA - - - £.	415,365	316	5,876	4,228	2,034	12,906	76,633	21,414	84,742	623,514

	£.	
CHARGES IN ENGLAND:		
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	15,000	
Contribution towards the expenses of the Jedda Consulate, &c.	596	
	25,596	
Stores for India: Presentation Articles for the Residency at Bushire, &c.	236	
		25,832
TOTAL POLITICAL AGENCIES - - - £.		649,346

No. 38A.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS for the Year ended 31st March 1882.

The head hitherto called "Allowances and Assignments under Treaties and Engagements" is now divided into two parts the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	£.	£.
INDIA, GENERAL.		
Assignments and Compensations.		
Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway	2,000	
Salt Compensation to Joudpore State	81,139	
Salt Compensation to Jeypore State	68,831	
Salt Compensation to Kishenghur State	2,500	
Salt Compensation to Gwalior	31,250	
Salt Compensation to Bhurtpore	15,050	
Salt Compensation to Ulwar	12,500	
Salt Compensation to Bhawalpore	8,000	
Salt Compensation to Dholepore	6,000	
Salt Compensation to Meywar	21,091	
Salt Compensation to various Petty States, &c.	1,976	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	18,064	
Miscellaneous	205	
		268,606
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation not exceeding 5,000 rupees per annum	3,344	
Miscellaneous	4,330	
		7,674
ASSAM.		
Assignments and Compensations.		
Compensations	1,562	
Miscellaneous	1,712	
		3,274
BENGAL.		
Assignments and Compensations.		
Compensation to the Bootceahs for the resumption of the Dooars, Assam	10,000	
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Sayer.		
Compensations for sundry duties abolished	3,352	
Miscellaneous	1,060	
		16,412
NORTH WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the resumption of Maafee Tenures under 5,000 rupees per annum	3,731	
Sayer Compensation.		
Raja Mahendra Singh, granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,063	
		7,204
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	17,961	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	4,151	
		22,112
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices, and Privileges	46,013	
Salt Compensation payable under Convention with the French Government	42,600	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	29,096	
Miscellaneous	3,597	
		, 121,306
BOMBAY.		
Assignments and Compensations.		
Dewasthan* and Wurshasun† Allowances	152,400	
Enamdars and Surrunjamdars	504,347	
Sayer and Miscellaneous Compensations	90,963	
Commutation of fractional parts of Enams	25	
Miscellaneous	117	
		747,852
TOTAL ASSIGNMENTS AND COMPENSATIONS £.		1,194,440

* Compensation for temple lands resumed. † Compensation for miscellaneous lands resumed.

No. 38B.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1882.

		£.	£.
INDIA, GENERAL.			
Territorial and Political Pensions.			
Pension of Wajid Ali Shah, ex-King of Oudh		101,893	
Prince Furriddoon Kadir Mirza Mahamood Hozubeer Ally Bahadoor		4,800	
Portion of Pension of Maharaja Dhulip Singh, paid in India		1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government		3,600	
Pensions to the Family of the ex-Raja of Coorg		717	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum		8,100	
Pensions not exceeding 5,000 rupees per annum		35,152	
		155,462	
Charitable Allowances.			
Pagoda and Mosque Allowances in Coorg		1,484	
			156,946
CENTRAL PROVINCES.			
Territorial and Political Pensions.			
Sustanik Gond Raja, for life, allowance of late Ruler continued		10,684	
Janoojee Rao Bhonsla Raja Bahadoor, and the Widows of the late Ruler	Members of the Bhonsla Family: the pensions are for life	9,161	
Trimbukjee Nana Aeeher Rao		1,000	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		2,201	
Pensions not exceeding 5,000 rupees per annum		16,434	
			39,480
ASSAM.			
Territorial and Political Pensions.			
Pensions not exceeding 20,000 rupees per annum			3,107
BENGAL.			
Territorial and Political Pensions.			
Stipends and Allowances of the Nizamut.			
His Highness the Nawab Nazim's Personal Allowance		18,056	
Syed Azim Ali Khan		2,605	
Rais-ul-nissa Begum (Widow of Humayoonjah)		9,150	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)		4,206	
Nawab Mulkzumaneeah Begum (Second Wife of Fareedoonjah)		4,107	
Nawab Ali Kudr Syud Husan Ali Mirza Bahadur		6,000	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		7,152	
Pensions not exceeding 5,000 rupees per annum		19,420	
	£.		
Agent, Governor General, and Establishment	4,085		
Education	2,984		
Public Works	4,915		
Miscellaneous	2,468		
	14,452		
Deduct,—Receipts	1,628		
		12,824	
Carried forward £.		83,520	199,533

No. 38B.—Account of Territorial and Political Pensions for the Year ended 31st March 1882—*continued.*

	£.	£.
Brought forward - - -	83,520	199,533
BENGAL—*continued.*		
Other Pensions, &c. £.		
Maharajah Sreeput Sing - - - - - - - - - 1,700		
Rajah of Pooree - - - - - - - - - - 2,560		
Unno-chutter charges paid in Cuttack - - - - - 660	4,920	
Syed Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore family - - - - - - - - - - - 627		
Syed Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore family - - - - - - - - - - - 867		
	1,494	
Raja of Sikhim - - - - - - - - - - - -	1,200	
Pensions not exceeding 5,000 rupees per annum - - - - -	9,606	
		100,740
NORTH WESTERN PROVINCES AND OUDH.		
Territorial and Political Pensions.		
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794 - - - - - - - -	10,000	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	27,873	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life -	1,800	
Nawab Sultan Begum, for life, Allowance of former Government continued -	900	
Family of the ex-Raja of Coorg - - - - - - - - -	873	
Political Pensions not exceeding 5,000 rupees per annum - - - -	52,117	
Commutations of Pensions - - - - - - - - - -	1,795	
	95,358	
Pensions and Charitable Allowances. £.		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - - - - - 1,805		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum - - - - - - - - - - - - 8,024		
	9,829	
		105,187
PUNJAB.		
Territorial and Political Pensions.		
Mahomed Akram Khan, Nawab of Umb - - - - - -	650	
Raja Ali Bahadoor, Son of Raja Fyztullub Khan - - - - -	1,000	
Raja Jeswant Singh - - - - - - - - - -	786	
Yar Mahomed Khan, for life - - - - - - - - -	600	
Sirdar Sooltan Secunder, for life - - - - - - - -	600	
Nawab Shah Newaz Khan, Nawab of Tonk - - - - - -	2,151	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States - -	1,000	
Rani Maidnoo - - - - - - - - - - - -	729	
Kishen Kour Dewan - - - - - - - - - -	569	
Sirdar Bahadoor Golam Nuxbund Khan - - - - - - -	299	
Political Pensions not exceeding 5,000 rupees per annum - - - -	20,182	
Commutations of Pensions - - - - - - - - -	12	
	28,578	
Pensions and Charitable Allowances.		
Charitable Allowances not exceeding 5,000 rupees per annum - - -	17,474	
		46,052
Carried forward - - - £.		451,512

No. 38B.—Account of Territorial and Political Pensions for the Year ended 31st March 1882—*continued.*

	£.	£.
Brought forward - - -	- -	451,512
MADRAS.		
Territorial and Political Pensions.	£.	
Allowances to the Relatives, Servants, &c., of his Highness the late Raja of Tanjore, including Commutation of Pensions, &c. - - - - - - - - - - -	26,633	
Allowances to the Family of the late Raja Pertab Singh -	1,733	
		28,366
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic - - - - - - - - -	47,635	
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor - - - - - - - - - - -	7,308	
		54,943
Allowance to his Highness Intizamul-Mulk, Bahadoor, Prince of Arcot -		6,080
Stipends to the Family of the late Nawab of Masulipatam - - - -		3,419
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal - - - -		3,975
Stipends to the Family and Dependents of the late Nawab of Kurnal - -		5,584
Payments of Political Pensions on account of other Governments - -		5
		102,372
Pensions and Charitable Allowances - - - - - - - - - -		3,142
		105,514
BOMBAY.		
Territorial and Political Pensions.		
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali - - - - - - - - - -		10,000
Rajaram Bhonslay, son of Sagoonabee Saheb - - - - - - -		3,000
Pertab Rao Goojur - - - - - - - - - - - - - -		1,200
Sirdar Shere Ali Khan, late Wali of Candahar - - - - - - -		6,000
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations - - - - - - - - - - - - - - -		3,804
Allowances, &c., to the ex-Ameers of Sindh, and others - - - -		19,480
Kristna Rao Wittul - - - - - - - - - - - - -		2,202
Various Pensions and Allowances, exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum - - - - - - - - - -		14,338
Pensions not exceeding 5,000 rupees per annum, including Commutations -		34,013
		94,037
TOTAL in INDIA - - - £.		651,063
CHARGES IN ENGLAND.		
Portion of Pension of his Highness Maharaja Dhulip Singh - - -		21,065
Payments to his Highness Nawab Nazim Syed Moonsoor Ali - - -		10,000
Payments to Nawab Syed Ahmed Ali - - - - - - - -		200
		31,265
TOTAL TERRITORIAL AND POLITICAL PENSIONS - - - £.		682,328

No. 39.—ACCOUNT of Civil Furlough and Absentee Allowances, for the Year ended 31st March 1882.

	£.
In India:	
India, General	509
British Burmah	970
Bengal	2,782
Madras	88
Bombay	546
	4,895
In England:	
As in Home Accounts	217,747
Total Civil Furlough and Absentee Allowances £.	222,642

No. 40.—ACCOUNT of Famine Relief for the Year ended 31st March 1882.

	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Total.
Direct Charges to Revenue.	£.	£.	£.	£.	£.
Salaries, Establishments, and Office Contingencies	-	-	-	204	204
Charitable Relief	-	229	-	31	260
Irrecoverable Famine Advances written off	-	-	-	46,400	46,400
Miscellaneous	3,866	-	359	1,639	5,864
	3,866	229	359	48,274	52,728
Receipts.					
Miscellaneous	16,173	-	-	1,871	18,044
Net Famine Charges in India	—12,307	229	359	46,403	34,684
Charges in England:					
Difference between Indian and English Pay granted to Officers on leave, whose health broke down while employed on Famine duty					165
Total Famine Relief £.					34,849

No. 40A.—ACCOUNT of Reduction of Debt for Insurance against Famine, for the Year ended 31st March 1882.

India, General.	£.
Amount placed at credit of the Commission for Reduction of Debt	715,151

ACCOUNT of the Commission for the Reduction of Debt for the Year ended 31st March 1882.

	£.		£.	£.
Amount credited to this Account by per contra charge to Reduction of Debt under Famine Relief and Insurance	715,151	Amount ordered to be written off by the Commission for the Reduction of Debt, being the amount of Government Securities discharged by payment at the Bank of Bengal in February and March 1882, as per following details:		
		Reduced 4 per Cent. Loan of 1881	£. 171,600	
		4 per Cent Loan of 1824-25	2,091	
		4 per Cent Loan of 1828-29	362	
				174,053
		Balance remaining unspent on 31st March 1882		541,098
Total £.	715,151	Total £.		715,151

No. 40 B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on FAMINE RELIEF, PROTECTIVE PUBLIC WORKS, for the Year ended 31st March 1882.

IRRIGATION AND NAVIGATION.

NAMES OF CANALS.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1882.						
					DEDUCT,—										
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Receipts on Capital Account.	Stores and Advance paid for in previous Years and charged to Works in current Year in Excess of Payment on the same Account.	TOTAL.	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less Receipts on Capital Account.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
NORTH WESTERN PROVINCES AND OUDH.															
Betwa Canal - - - - - - - -	5,153	3,988	3,187	4,297	- -	- -	- -	16,625	7,296	- -	19,094	3,831	4,297	- -	34,518
PUNJAB.															
Swat River - - - - - - - -	31,930	6,476	1,395	920	54	- -	54	40,667	128,615	- -	35,352	6,328	4,455	216	174,534
MADRAS.															
Buckingham Canal - - - - - -	3,700	925	75	-	- -	- -	- -	4,700	3,700	- -	925	75	- -	- -	4,700
Surveys - - - - - - - -	23	1,125	135	-	- -	- -	- -	1,283	23	- -	1,125	135	- -	- -	1,283
TOTAL MADRAS - - - £.	3,723	2,050	210	-	- -	- -	- -	5,983	3,723	- -	2,050	210	- -	- -	5,983
BOMBAY.															
Nira Canal - - - - - - - -	45,260	7,425	1,184	-	75	- -	75	53,794	98,470	240	28,786	7,376	- -	201	134,671
Mushwad Tank - - - - - - -	12,163	3,124	671	-	4	- -	4	15,954	41,630	- -	8,547	3,751	- -	87	53,041
Gokak Canal - - - - - - - -	1,976	398	62	-	- -	- -	- -	2,436	16,882	- -	8,256	2,109	- -	5	27,242
TOTAL BOMBAY - - - £.	59,399	10,947	1,917	-	79	- -	79	72,184	156,982	240	45,589	13,036	- -	293	215,554
GRAND TOTAL - - - £.	100,105	23,461	6,709	5,217	133	- -	133	135,459	296,616	240	102,085	23,405	8,752	509	430,589
Deduct,—Outlay incurred from Ordinary Funds as per Details entered under Ordinary Capital - - - -	10	- -	-	-	- -	- -	- -	10	196,421	240	78,624	17,696	3,535	376	295,140
NET TOTAL - - £.	100,195	23,461	6,709	5,217	133	- -	133	135,449	100,195	- -	23,461	5,709	5,217	133	135,449
Net Outlay against Protective Irrigation Works - - - £.	135,449													£.	135,449

STATE RAILWAYS.

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR. Construction.	Establishment.	Stock and Advance.	DEDUCT,— Receipts on Capital Account.	DEDUCT,— Stores and Advance paid for in previous Years and charged to Works in current Year in Excess of Payment on the same Account.	NET TOTAL.	TOTAL EXPENDITURE UP TO 31ST MARCH 1882. Construction.	Establishment.	Stock and Advance.	Less Receipts on Capital Account.	NET TOTAL.	REMARKS.
INDIA, GENERAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	Of the sums shown under Protective Public Works, the following Amounts have been debited to Ordinary or transferred without charge from other Departments :—
Storekeeper for State Railways - -	- -	- -	162,288	- -	- -	162,288	- -	- -	162,288	- -	162,288	
PUNJAB.												
Rewari-Ferozepore Railway - - -	18,271	4,377	144,305	4	- -	166,949	19,335	4,377	144,451	4	168,159	
BOMBAY.												
South Mahratta Railways - - -	103,614	8,560	180,624	2	- -	292,796	159,065	19,011	184,100	2	* 362,174	
TOTAL - - - £.	121,885	12,937	487,217	6	- -	622,033	178,400	23,388	490,839	6	* 692,621	
Deduct,—Amount charged to the Ordinary Grant - - - - - - - - - - -						7,482					78,070	
Net charged to State Railways { India - - - - - - - - - - - - England - - - - - - - - - - - -						614,551 —					614,551 —	

	During the Year.	To End of Year.
	£.	£.
South Mahratta - -	2,706	72,084
Rewari-Ferozepore - -	4,776	5,986
TOTAL - - £.	7,482	78,070

* Exclusive of 32,500 *l.* charged as famine relief to the Civil Department.

SUMMARY.

YEAR.	CAPITAL EXPENDITURE. Irrigation Works. In India.	In England.	Total.	State Railways. In India.	In England.	Total.	Total. In India.	In England.	Total.	REVENUE. Irrigation.	State Railways.	Total.	DEFICIT. Irrigation.	State Railways.	Total.	SURPLUS. Irrigation.	State Railways.	Total.
1881-82 - -	135,449	-	135,449	614,551	-	614,551	750,000	-	750,000	—	—	—	—	--	—	—	—	—

No. 41.—ABSTRACT ACCOUNT of RECEIPTS and EXPENDITURE from ORDINARY (IMPERIAL and PROVINCIAL) FUNDS on STATE RAILWAYS, for the Year ended 31st March 1882.

RECEIPTS.	£.	£.
SUBSIDIZED RAILWAYS.		
IN ENGLAND.		
Bengal Central Railway: Interest realised from investment of sums deposited by that Company for fixed periods, taken in reduction of their debt for advances of interest - -	2,290	
TOTAL RECEIPTS - - - £.		2,290

EXPENDITURE.	£.	£.	£.
IMPERIAL.			
Outlay from Ordinary Funds on other than Productive Public Works:			
INDIA, GENERAL.			
Indirect Establishment - - - - - - - - - - -	842		
Surplus Establishment - - - - - - - - - - -	7,608		
Director General's and Port Storekeeper's Establishments - - -	22,786		
Store Buildings - - - - - - - - - - - -	—19		
Sindia Extension Survey, Gwalior to Jhansi - - - - - -	111		
Bhopal Extension Survey, towards Jhansi - - - - - -	—64		
Bhopal Railway - - - - - - - - - - - -	70,000		
		101,264	
ASSAM.			
Garo Hill Reconnaissance - - - - - - - - - - -	- -	1,333	
CENTRAL PROVINCES.			
Chota-Nagpur Survey - - - - - - - - - - - -	- -	1,034	
BENGAL.			
Raipur-Burrakur Railway Survey - - - - - - - - -	- -	6,543	
NORTH WESTERN PROVINCES AND OUDH.			
Bundel Khand Railway Survey - - - - - - - - -	- -	1,386	
PUNJAB.			
Rewari-Ferozepore Railway - - - - - - - - - -	- -	4,776	
BOMBAY.			
South Mahratta Railway - - - - - - - - - -	- -	2,706	
MADRAS.			
South Indian Railway Extension - - - - - - - - -	788		
Vizagapatam-Raipur Survey - - - - - - - - -	1,588		
		2,376	
TOTAL IMPERIAL - - - £.			121,418
PROVINCIAL.			
CENTRAL PROVINCES.			
Nagpur-Chhattisgarh Extension Survey - - - - - - - -	- -	2,688	
BENGAL.			
Central Bengal Survey - - - - - - - - - - -	—4,956		
Muzzufferpore Sitamaree Survey - - - - - - - - -	2		
Calcutta and South Eastern Extension (Sonapur to Diamond Harbour) -	91,752		
Dinagepur-Hyatpur Survey - - - - - - - - - -	515		
Northern Bengal Railway—Dinagepur Extension - - - - -	20,283		
Deogurh Tramway - - - - - - - - - - - -	180		
Tirhoot-Kosi Extension Survey - - - - - - - - -	373		
Dacca-Mymensing Survey - - - - - - - - - -	3,878		
Hazeepur Survey - - - - - - - - - - - -	1,159		
		113,186	
Carried forward - - - £.		115,874	121,418

No. 41.—ABSTRACT ACCOUNT of Receipts and Expenditure from Ordinary (Imperial and Provincial) Funds on State Railways, for the Year ended 31st March 1882—*continued.*

	£.	£.	£.
Brought forward - - -	- -	115,874	121,418
EXPENDITURE—*continued.*			
PROVINCIAL—*continued.*			
NORTH WESTERN PROVINCES AND OUDH.			
Banda-Manikpur Survey - - - - - - - - - -	152		
Bareli-Pilibhit Survey - - - - - - - - - - -	1,037		
Bhowpur-Kalpi Survey - - - - - - - - - -	1,464		
Cawnpur-Farrukhabad Railway Extension - - - - - -	3,081		
Sitapur-Pilibhit Survey - - - - - - - - - -	710		
		6,444	
PUNJAB.			
Umballa-Kalka Survey - - - - - - - - - -	1,545		
Rawalpindi-Murree Survey - - - - - - - - -	609		
		2,154	
BOMBAY.			
Eastern Deccan Survey - - - - - - - - - -	*—1,854*		
Western Deccan Survey - - - - - - - - - -	2,640		
Provincial Surveys - - - - - - - - - - -	997		
		1,783	
TOTAL PROVINCIAL - - - £.			126,255
TOTAL - - - £.			247,673
SUBSIDIZED RAILWAYS.			
BENGAL.			
Compensation for land taken up for the Bengal Central Railway - - - - - -		13,226	
IN ENGLAND.			
Interest advanced to the Bengal Central Railway Company - - - - - - - -		4,301	
TOTAL SUBSIDIZED RAILWAYS - - - £.			17,527

FRONTIER RAILWAYS.	During the Year.	To Close of previous Year.	Total to End of Year.
ARMY OPERATIONS, AFGHANISTAN.			
	£.	£.	£.
Punjab Northern State Railway - - { Rawalpindi to Peshawar; Peshawar to Jellalabad -; Rawalpindi to Kohat -; Kohat to Kurrum - } or Northern Section -	1,132,906	1,329,579	2,462,485
Kandahar State Railway - - - { Upper Section - - - - - - - -	*—595,987**	595,987	—
Lower Section - - - - - - - -	171,752	1,117,959	1,289,711
Storekeeper for State Railways, for Indian Charges incurred, and value of Stores appropriated for transfer or sale to other lines of Railway -	*—100,754*	97,151	*—3,603†*
Expenditure in England for Stores purchased and remaining unappropriated - - - - - - - - - - - - - - -	*—383,235‡*	526,033	142,798
Deduct,—Outlay included above incurred previous to the year 1879-80:	224,682	3,666,709	3,891,391
Rawalpindi-Peshawar Section - - - - - - - -	- -	38,744	38,744
Lower Section, Kandahar Railway - - - - - -			
TOTAL FRONTIER RAILWAYS - - - £.	224,682	3,627,965	3,852,647

* The Construction Expenditure, and the depreciated value of stores on this section, have been charged to "Army Operations in Afghanistan," and the balance, representing actual value of stores, has been transferred to the Lower Section.

† Stores appropriated in excess of charges advised by Secretary of State.

‡ The total Expenditure incurred in England for stores during the year was 363,491 *l.*

No. 42.—ABSTRACT ACCOUNT of GROSS RECEIPTS on account of IMPERIAL and PROVINCIAL and INCORPORATED LOCAL FUNDS from ORDINARY IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, brought to Account under that Head, for the Year ended 31st March 1882.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
IRRIGATION AND NAVIGATION.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are kept:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RAJPUTANA.												
Tanks in Todghur Sub-collectorate	17	-	-	-	-	-	-	-	2	-	-	19
Tanks in Ajmere Sub-collectorate	-	-	-	-	-	-	-	-	-	-	30	30
Tanks in Beawar Sub-collectorate	15	-	-	-	-	-	-	-	13	-	-	28
Bheer Reservoir	62	-	-	-	-	-	-	-	-	1	3	66
Rajosie Reservoir	26	-	-	-	-	-	-	-	-	-	1	27
Bulad Reservoir	30	-	-	-	-	-	-	-	-	-	12	42
Jalea Reservoir	15	-	-	-	-	-	-	-	-	-	13	28
Ladpura Reservoir	45	-	-	-	-	-	-	-	-	-	6	51
TOTAL RAJPUTANA £.	210	-	-	-	-	-	-	-	15	1	65	291
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	14	-	-	-	3	1,401	-	-	17	71	56	1,562
Upper Sutlej Inundation Canals	1,571	514	-	-	-	237	-	-	18	43	125	2,508
Indus Inundation Canals	-	-	-	-	227	906	-	-	-	56	5,797*	6,986
Shahpur and Sahiwal Canals	2,500	-	-	-	-	-	-	-	-	-	-	2,500
TOTAL PUNJAB £.	4,085	514	-	-	230	2,544	-	-	35	170	5,978	13,556
MADRAS.												
Chembrambakam Tank Project	-	-	-	-	-	1	-	-	-	-	-	1
Palar Anicut Project	-	-	-	-	6	17	-	-	-	-	2	25
TOTAL MADRAS £.	-	-	-	-	6	18	-	-	-	-	2	26

Bombay.													
Sind:													
Alibhur Cutcherry Canal	80	-	-	-	-	-	-	-	-	-	-	-	80
Great Marak Canal	243	-	-	-	-	-	-	-	6	-	-	-	249
Fulaili Canal	2,059	-	-	-	187	-	-	-	72	-	-	180	2,498
Surfrazwah Canal	78	-	-	-	21	-	-	-	-	-	-	9	108
Ghar Canal	106	-	-	-	89	-	-	-	-	37	-	193	425
Sukkur and Shadadpur Canal	16	-	-	-	1	-	-	-	-	11	-	5	33
Total Sind £.	2,582	-	-	-	298	-	-	-	78	48	-	387	3,393
Dekkan:													
Ashti Tank	14	-	-	-	8	-	-	-	-	-	-	27	49
Bhatodi Tank	395	-	-	-	3	-	-	-	-	-	-	50	448
Madag Tank	142	-	-	-	4	-	-	-	-	-	-	-	146
Hartala Tank	61	-	-	-	-	-	-	-	-	-	-	-	61
Mhuswa Tank	55	-	-	-	5	-	-	-	-	-	-	2	62
Jamda Canal	672	-	-	2	13	-	-	-	-	12	-	-	699
Ojhar Canal	380	-	-	-	4	-	-	-	-	-	-	-	384
Khari Cut	-	-	-	-	10	-	-	-	-	-	-	-	10
Kasardi Tank	-	-	-	-	-	-	-	-	-	-	-	9	9
Matoba Tank	322	-	-	-	3	-	-	-	-	-	-	2	327
Shirsuphal Tank	90	-	-	-	9	-	-	-	-	-	-	-	99
Chickli Canal	107	-	-	-	3	-	-	-	-	-	-	-	110
†Upper Man River Works	85	-	-	-	4	-	-	-	-	-	-	-	89
Maini Tank	630	-	-	-	2	-	-	-	-	-	-	-	632
Rewari Canal	183	-	-	-	5	-	-	-	-	-	-	-	188
‡Yerla River Irrigation Works	439	-	-	-	2	-	-	-	-	-	-	-	441
Koregaum Tank	9	-	-	-	-	-	-	-	-	-	-	-	9
Bhadalwadi Tank	20	-	-	-	-	-	-	-	-	-	-	-	20
Total Dekkan £.	3,604	-	-	2	75	-	-	-	-	12	-	90	3,783
TOTAL BOMBAY £.	6,186	-	-	2	373	-	-	-	78	60	-	477	7,176
Carried forward £.	10,481	514		2	609	2,562	-	-	78	110	171	6,522	21,049

* Includes 5,711 *l.* Silt Clearance Rates.

† Includes Gondowli Canal and Pingli Tank.

‡ Includes Yerla Canal and Nehr Tank.

No. 42.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial and Provincial and Incorporated Local Funds from Ordinary Irrigation and Navigation and Agricultural Works, brought to Account under that Head for the Year ended 31st March 1882—*continued*.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	10,481	514	2	- -	609	2,562	- -	78	110	171	6,522	21,049
IRRIGATION AND NAVIGATION—*continued*.												
IMPERIAL—*continued*.												
Works for which only Revenue Accounts are kept:												
BOMBAY:												
Irrigation Works, Ghar Division -	102	- -	- -	- -	4	- -	- -	- -	19	- -	192	317
Irrigation Works, Karachi Collectorate	452	- -	- -	- -	48	- -	- -	- -	- -	- -	671	1,171
Irrigation Works, Hyderabad Canal Division - - - - - -	1,290	- -	- -	- -	86	- -	- -	- -	- -	- -	156	1,532
Irrigation Works, Fulaili Division -	90	- -	- -	- -	11	- -	- -	- -	- -	- -	7	108
Irrigation Works, Gujrat Division -	142	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	142
Irrigation Works, Belgaum and Dharwar Division - - - - - -	84	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	84
Irrigation Works, Poona Division -	37	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	37
Irrigation Works, Shikarpur Canals Division - - - - - - -	114	- -	- -	- -	38	- -	- -	- -	- -	- -	84	236
TOTAL BOMBAY - - - £.	2,311	- -	- -	- -	187	- -	- -	- -	19	- -	1,110	3,627
PUNJAB:												
Muzuffergurh Canal - - - -	- -	- -	- -	- -	- -	6	- -	- -	- -	- -	14	20
Works for which Capital and Revenue Accounts are not kept:												
Madras - - - - - - - -	- -	- -	- -	- -	575	376	- -	- -	- -	- -	240	1,191
TOTAL IMPERIAL - - £.	12,792	514	2	- -	1,371	2,944	- -	78	129	171	7,886	25,887

PROVINCIAL.													
Works for which Capital and Revenue Accounts are kept:													
North Western Provinces.													
Doon Canals	2,400	256	96	- -	33	- -	2,030	- -	- -	1	3	4,819
Rohilkhund, including Bijnore Canals	6,157	237	33	- -	244	- -	10	- -	- -	29	42	6,752
Bundelkhund Irrigation Works:													
Hamirpur Irrigation Works	115	- -	- -	- -	3	- -	- -	- -	- -	- -	39	157
Jhansi Irrigation Works	62	- -	- -	- -	- -	- -	- -	- -	- -	- -	33	95
Total North Western Provinces £.	8,734	493	129	- -	280	- -	2,040	- -	- -	30	117	11,823
Bengal.													
Sarun Scheme	358	- -	- -	- -	- -	- -	- -	23	- -	- -	50	431
Madras.													
Buckingham Canal	- -	- -	- -	- -	- -	389	- -	12,169	7	76	8	12,649
Works for which Capital and Revenue Accounts are not kept:													
Bengal:													
Calcutta Canals	- -	- -	- -	- -	- -	100	- -	47,269	799	3	76	48,247
Nuddea Rivers	- -	- -	- -	- -	- -	1	- -	21,004	32	6	79	21,122
Eden Canal	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	115	115
British Burmah	- -	- -	- -	- -	- -	- -	- -	3,075	10	1	- -	3,086
Assam	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	169	169
Punjab	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,925*	2,925
Total £.	- -	- -	- -	- -	- -	101	- -	71,348	841	10	3,364	75,664
Total Provincial £.	9,092	493	129	- -	280	490	2,040	83,540	848	116	3,539	100,567
INCORPORATED LOCAL FUNDS.													
Works for which Capital and Revenue Accounts are not kept:													
Bengal	- -	- -	- -	- -	- -	- -	- -	1,316*	- -	- -	- -	1,316
Total Irrigation and Navigation £.	21,884	1,007	131	- -	1,651	3,434	2,040	84,934	977	287	11,425	127,770
Carried forward £.	21,884	1,007	131	- -	1,651	3,434	2,040	84,934	977	287	11,425	127,770

* Shown in Civil Department Accounts.

No. 42.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial and Provincial and Incorporated Local Funds from Ordinary Irrigation and Navigation and Agricultural Works, brought to Account under that Head, for the Year ended 31st March 1882—*continued*.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	21,884	1,007	131	- -	1,651	3,434	2,040	84,934	977	287	11,425	127,770
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
North Western Provinces - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	73	73
Punjab - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1	1
Bengal - - - - - -	- -	- -	- -	- -	- -	- -	- -	470	- -	- -	857	1,327
Madras - - - - - -	- -	- -	- -	- -	467	1,359	- -	- -	- -	- -	20	1,846
Bombay - - - - - -	- -	- -	- -	- -	4	- -	- -	- -	- -	- -	78	82
TOTAL IMPERIAL - - - £.	- -	- -	- -	- -	471	1,359	- -	470	- -	- -	1,029	3,329
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
British Burmah:												
Irrawaddy Embankments - -	- -	- -	- -	- -	- -	- -	- -	- -	78	3	29	110
Works for which Capital and Revenue Accounts are not kept:												
Bengal - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	13	- -	17	30
TOTAL PROVINCIAL - - - £.	- -	- -	- -	- -	- -	- -	- -	- -	91	3	46	140
TOTAL AGRICULTURAL - - £.	- -	- -	- -	- -	471	1,359	- -	470	91	3	1,075	3,469
GRAND TOTAL - - - £.	21,884	1,007	131	- -	2,122	4,793	2,040	85,404	1,068	290	12,500	131,239

No. 43.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the Year ended 31st March 1882.

	IMPERIAL.							PROVINCIAL.							LOCAL.				GRAND TOTAL.
	Rajputana.	Punjab.	Bengal.	North Western Provinces and Oudh.	Madras.	Bombay.	TOTAL IMPERIAL.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	TOTAL PROVINCIAL.	Assam.	Bengal.	North Western Provinces and Oudh.	TOTAL LOCAL.	
IRRIGATION AND NAVIGATION WORKS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Works for which Capital and Revenue Accounts are kept:																			
Capital Outlay:																			
New Works - *see* page 112	1,015	–	–	–	6,356	18,394	25,765	–	–	33,810	2,270	–	10,262	46,342	–	–	–	–	72,107
Establishment - - „	253	–	–	–	1,714	5,185	7,152	–	–	5,737	108	–	2,885	8,730	–	–	–	–	15,882
Tools and Plant - - „	34	–	–	–	143	—830	—653	–	–	5,311	–	–	274	5,585	–	–	–	–	4,932
Suspense - - - „	114	—843	–	–	–	–	—729	–	–	13,509	—72	–	–	13,437	–	–	–	–	12,708
	1,416	—843	–	–	8,213	22,749	31,535	–	–	58,367	2,306	–	13,421	74,094	–	–	–	–	105,629
Less Receipts on Capital Account	–	2,976	–	–	–	49	3,025	–	–	—10	36	–	–	26	–	–	–	–	3,051
NET TOTAL - - - £.	1,416	—3,819	–	–	8,213	22,700	28,510	–	–	58,377	2,270	–	13,421	74,068	–	–	–	–	102,578
Revenue Outlay:																			
New Works - *see* page 118	937	641	–	–	248	1,364	3,190	–	–	–	4,394	–	284	4,678	–	–	–	–	7,868
Repairs - - - - „	2,608	16,556	–	–	6,885	26,958	53,007	–	–	3,824	3,106	–	8,150	15,080	–	–	–	–	68,087
Establishment - - „	1,743	17,089	–	–	2,584	7,373	28,789	–	–	879	7,692*	–	2,255	10,826	–	–	–	–	39,615
Tools and Plant - - „	6	117	–	–	189	84	396	–	–	—279	257	–	794	772	–	–	–	–	1,168
Profit and Loss - - „	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Revenue refunded - - „	–	7	–	–	–	16	23	–	–	–	27	–	260	287	–	–	–	–	310
TOTAL - - - £.	5,294	34,410	–	–	9,906	35,795	85,405	–	–	4,424	15,476	–	11,743	31,643	–	–	–	–	117,048
Works for which only Revenue Accounts are kept:																			
Revenue Outlay:																			
New Works - - - -	–	–	–	–	–	5,547	5,547	–	–	–	–	–	–	–	–	–	–	–	5,547
Repairs - - - - -	–	678	–	–	–	49,000	49,678	–	–	–	–	–	–	–	–	–	–	–	49,678
Establishment - - -	–	4,173	–	–	–	20,117	24,290	–	–	–	–	–	–	–	–	–	–	–	24,290
Tools and Plant - - -	–	49	–	–	–	395	444	–	–	–	–	–	–	–	–	–	–	–	444
Suspense - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Revenue refunded - - -	–	–	–	–	–	17	17	–	–	–	–	–	–	–	–	–	–	–	17
TOTAL - - - £.	–	4,900	–	–	–	75,076	79,976	–	–	–	–	–	–	–	–	–	–	–	79,976
Carried forward - - - £.	6,710	35,491	–	–	18,119	133,571	193,891	–	–	62,801	17,746	–	25,164	105,711	–	–	–	–	299,602

* Includes 6*l.* share of Civil Department Charges for Collection of Owners' Rates.

No. 43.—ABSTRACT ACCOUNT of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1882—*continued.*

	IMPERIAL.							PROVINCIAL.							LOCAL.				GRAND TOTAL.
	Rajputana.	Punjab.	Bengal.	North Western Provinces and Oudh.	Madras.	Bombay.	TOTAL IMPERIAL.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	TOTAL PROVINCIAL.	Assam.	Bengal.	North Western Provinces and Oudh.	TOTAL LOCAL.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	6,710	35,491	–	–	18,119	133,571	193,891	–	–	62,801	17,746	–	25,164	105,711	–	–	–	–	299,602
IRRIGATION AND NAVIGATION—*continued.*																			
Works for which neither Capital nor Revenue Accounts are kept:																			
New Works - - - - -	126	–	–	–	16,674	–	16,800	22,522	577	120,844	–	–	–	143,943	–	–	–	–	160,743
Repairs - - - - -	–	–	–	–	61,375	–	61,375	2,224	1,371	18,631	–	–	–	22,226	–	–	–	–	83,601
Establishment - - - -	448	–	–	–	21,489	–	21,937	4,125	90	32,901	–	–	–	37,116	–	–	–	–	59,053
Tools and Plant - - - -	20	–	–	–	1,646	–	1,666	730	1,311	22,780	–	–	–	24,821	–	–	–	–	26,487
Profit and Loss - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense - - - - -	–	–	–		–	–	–	–	–	*—650*	–	–	–	*—650*	–	–	–	–	*—650*
Revenue refunded - - -	–	–	–	–	7	–	7	–	–	–	–	–	–	–	–	–	–	–	7
Unclassified Expenditure by Civil Department - - - -	–	–	–	–	–	–	–	–	–	–	–	1,727	–	1,727	269	165	–	434	2,161
TOTAL - - - £.	594	–	–	–	101,191	–	101,785	29,601	3,349	194,506	–	1,727	–	229,183	269	165	–	434	331,402
TOTAL IRRIGATION AND NAVIGATION - - £.	7,304	35,491	–	–	119,310	133,571	295,676	29,601	3,349	257,307	17,746	1,727	25,164	334,894	269	165	–	434	631,004
AGRICULTURAL.																			
Works for which Capital and Revenue Accounts are kept:																			
Capital Outlay:																			
Works - - *see* page 117	–	–	–		–	–	–	7,511	–	–	–	–	–	7,511	–	–	–	–	7,511
Establishment - - „	–	–	–	–	–	–	–	1,727	–	–	–	–	–	1,727	–	–	–	–	1,727
Tools and Plant - - „	–	–	–	–	–	–	–	184	–	–	–	–	–	184	–		–	–	184
Profit and Loss - - „	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense - - - „	–	–	–	–	–	–	–	326	–	–	–	–	–	326	–	–	–	–	326
	–	–	–	–	–	–	–	9,748	–	–	–	–	–	9,748	–	–	–	–	9,748
Less Receipts on Capital Account	–	–	–	–	–	–	–	24	–	–	–	–	–	24	–	–	–	–	24
NET TOTAL - - - £.	–	–	–	–	–	–	–	9,724	–	–	–	–	–	9,724	–	–	–	–	9,724

Revenue Outlay:																			
Works - - *see* page 120	–	–	–	–	–	–	–	821	–	–	–	–	–	821	–	–	–	–	821
Repairs - - - - „	–	–	–	–	–	–	–	4,205	–	–	–	–	–	4,205	–	–	–	–	4,205
Establishment - - „	–	–	–	–	–	–	–	1,149	–	–	–	–	–	1,149	–	–	–	–	1,149
Tools and Plant - - „	–	–	–	–	–	–	–	460	–	–	–	–	–	460	–	–	–	–	460
Profit and Loss - - „	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Revenue refunded - - „	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL - - - £.	–	–	–	–	–	–	–	6,635	–	–	–	–	–	6,635	–	–	–	–	6,635
Works for which only Revenue Accounts are kept:																			
Works - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repairs - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Establishment - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Tools and Plant - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Profit and Loss - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL - - - £.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	+	–
Works for which neither Capital nor Revenue Accounts are kept:																			
Works - - - - -	–	13	25,740	–	10,653	1,987	38,393	3,174	–	550	–	–	–	3,724	–	–	2,684	2,684	44,801
Repairs - - - - -	–	–	35,443	508	15,658	12,234	63,843	519	–	4,180	–	–	–	4,699	–	–	590	590	69,132
Establishment - - - -	–	–	12,592	102	8,010	3,049	23,753	136	–	*—158*	–	–	–	*—22*	–	–	629	629	24,360
Tools and Plant - - - -	–	–	3,712	–	656	187	4,555	–	–	24	–	–	–	24	–	–	12	12	4,591
Profit and Loss - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense - - - - -	–	–	170	–	*—130*	*—365*	*—325*	–	–	–	–	–	–	–	–	–	–	–	*—325*
Revenue refunded - - -	–	–	–	–	11	–	11	–	–	–	–	–	–	–	–	–	–	–	11
TOTAL - - - £.	–	13	77,657	610	34,858	17,092	130,230	3,829	–	4,596	–	–	–	8,425	–	–	3,915	3,915	142,570
TOTAL AGRICULTURAL - £.	–	13	77,657	610	34,858	17,092	130,230	20,188	–	4,596	–	–	–	24,784	–	–	3,915	3,915	158,929
GRAND TOTAL - - £.	7,304	35,504	77,657	610	154,168	150,663	425,006	49,789	3,349	261,903	17,746	1,727	25,164	359,678	269	165	3,915	4,349	789,933
Deduct,—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England - - - - -	–	–	–	–	22	–	22	–	–	–	–	–	–	–	–	–	–	–	22
NET OUTLAY IN INDIA - £.	7,304	35,504	77,657	610	154,146	150,663	425,884	49,789	3,349	261,903	17,746	1,727	25,164	359,678	269	165	3,915	4,349	789,911
IN ENGLAND:																			
Stores for India: Madras - - - - -

No. 43A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of ORDINARY IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the Year ended 31st March 1882.

	Expenditure during Year.										Total Expenditure to End of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RAJPUTANA.																		
Imperial.																		
Tanks in Ajmere Sub-Collectorate -	123	–	31	4	–	–	–	–	–	158	*39,971	–	903	104	–	–	–	*40,978
Tanks in Beawar Sub-Collectorate -	–	–	–	–	–	–	–	–	–	–	†16,930	–	300	42	–	–	–	†17,272
Tanks in Todghur Sub-Collectorate -	–	–	–	–	–	–	–	–	–	–	‡10,367	–	538	101	–	–	–	‡11,006
Bheer Reservoir - - - - -	–	–	–	–	–	–	–	–	–	–	14,598	–	4,551	740	355	–	30	20,214
Jalea Feeder Reservoir - - - -	–	–	–	–	–	–	–	–	–	–	20,380	–	5,894	990	–	–	20	27,244
Bulad Reservoir - - - - -	32	–	7	–	–	–	–	–	–	39	6,148	–	2,452	240	–	–	18	8,822
Muckrera Reservoir - - - - -	*—137*	–	*—34*	–	–	114	–	–	–	*—57*	6,283	–	1,571	188	–	502	–	8,544
Ladpura Reservoir - - - - -	–	–	–	–	–	–	–	–	–	–	4,623	–	1,205	87	–	–	–	5,915
Rajosee Reservoir - - - - -	–	–	–	–	–	–	–	–	–	–	3,021	–	755	107	–	–	32	3,851
Chitar Project - - - - - -	997	–	249	30	–	–	–	–	–	1,276	997	–	249	30	–	–	–	1,276
TOTAL RAJPUTANA - - £.	1,015	–	253	34	–	114	–	–	–	1,416	123,318	–	18,418	2,629	355	502	100	145,122
BENGAL.																		
Provincial.																		
Joojooty Project - - - - -	*21,235*	–	*5,952*	*1,033*	–	–	*—34*	–	*—34*	*—28,186*	–	–	–	–	–	–	–	–
Sarun Project - - - - - -	2,878	–	2,506	–	–	–	23	1,007	1,030	4,354	43,154	–	15,332	2,375	–	1,949	50	62,760
Orissa Coast Canal - - - -	52,167	–	9,183	6,344	–	14,516	1	–	1	82,209	52,458	–	9,345	9,931	–	17,650	1	89,383

Imperial.																		
Damoodah Scheme	–	–	–	–	–	–	–	–	–	–	8,699	–	9,403	710	–	–	3,135	15,677
Tirhoot Project	–	–	–	–	–	–	–	–	–	–	9,073	–	43,402	683	–	–	15	53,143
Hooghly Project	–	–	–	–	–	–	–	–	–	–	12,209	–	1,493	638	–	–	97	14,243
	33,810	–	5,737	5,311	–	14,516	—*10*	1,007	997	58,377	125,593	–	78,975	14,337	–	19,599	3,298	235,206
Deduct,—Outlay from Contributions	–	–	–	–	–	–	–	–	–	–	890	–	15	–	–	–	–	905
TOTAL BENGAL - - £.	33,810	–	5,737	5,311	–	14,516	—*10*	1,007	997	58,377	124,703	–	78,960	14,337	–	19,599	3,298	234,301
NORTH WESTERN PROVINCES.																		
Provincial.																		
Doon Canals	–	–	–	–	–	–	–	29	29	—*29*	57,297	–	4,586	415	–	30	105	62,223
Rohilkhund Canals:																		
Paha Water-course Kailas Water-course Baigul Water-course Kitcha Water-course	—*102*	–	13	–	–	7	36	–	36	—*118*	110,920	–	34,391	3,029	–	1,949	836	149,453
Sardah Canals	2,339	–	94	–	–	–	–	50	50	2,383	2,839	–	1,140	229	–	5	–	4,213
Bundelkhund Irrigation Works:																		
Hamirpur Irrigation Works	–	–	–	–	–	–	–	–	–	–	96	–	3	–	–	–	–	99
Jhansie Irrigation Works	–	–	–	–	–	–	–	–	–	–	7,223	–	166	–	–	–	–	7,389
Bundelkhund Irrigation Survey	23	–	1	–	–	–	–	–	–	24	919	–	13,923	70	–	–	73	14,839
TOTAL - - - £.	2,260	–	108	–	–	7	36	79	115	2,260	179,294	–	54,209	3,743	–	1,984	1,014	238,216
PROTECTIVE WORKS.																		
Betwa Canal	10	–	–	–	–	–	–	–	–	10	2,153	–	15,106	644	–	–	–	17,903
TOTAL NORTH WESTERN PROVINCES - £.	2,270	–	108	–	–	7	36	79	115	2,270	181,447	–	69,315	4,387	–	1,984	1,014	256,119

* Includes 37,646*l.* outlay on old Tanks.

† Includes 15,894*l.* outlay on old Tanks, and 635*l.* for Nai Reservoir.

‡ Includes 8,217*l.* outlay on old Tanks.

No. 43A.—DETAILED ACCOUNT of Expenditure from Imperial and Provincial Funds, Ordinary, against Capital Account of Ordinary Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1882—*continued.*

	EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.							
							DEDUCT											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION—*contd.*																		
PUNJAB.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Imperial.																		
Madhopore Workshops	–	–	–	–	–	–	2,968	–	2,968	—2,968	25,590	–	41,329	–	–	–	18,523	48,396
Upper Sutlej Inundation Canals	–	–	–	–	–	–	8	2	10	—10	44,523	–	6,280	1,315	–	117	10	52,225
Lower Sutlej Inundation Canals	–		–	–	–	–	–	15	15	—15	9,610	–	1,083	63	–	15	15	10,756
Indus Inundation Canals	–	–	–	–	–	–	–	352	352	—352	66,365	–	8,721	67	–	371	6,714	68,810
Shahpur and Sahiwal Canals	–	–	–	–	–	–	–	–	–	–	3,764	–	123	–	–	–	–	3,887
Abdool Rahman Khan's Canal	–	–	–	–	–	–	–	–	–	–	3,334	–	176	–	–	–	–	3,510
Derajat Canals Special Survey	–	–	–	–	–	–	–	–	–	–	929	–	29,676	174	–	–	24	30,755
Lower Bari Doab Special Survey	–	–	–	–	–	–	–	–	–	–	2,802	–	40,866	444	–	–	23	44,089
Muzuffergurh Canals	–	–	–	–	–	–	–	474	474	—474	–	–	–	–	–	–	–	–
TOTAL	–	–	–	–	–	–	2,976	843	3,819	—3,819	156,917	–	128,254	2,063	–	503	25,309	262,428
PROTECTIVE WORKS.																		
Swat River	–	–	–	–	–	–	–	–	–	–	96,685	–	28,876	4,933	–	3,535	162	132,867
TOTAL PUNJAB £.	–	–	–	–	–	–	2,976	843	3,819	—3,819	253,602	–	157,130	6,996	–	4,038	25,471	396,295
MADRAS.																		
Imperial.																		
Pelandorai Anicut System	3,121	–	917	78	–	–	–	–	–	4,116	26,733	–	6,073	417	–	–	80	33,143
Madras Water Supply	–	–	–	–	–	–	–	–	–	–	120,422	–	25,594	1,423	–	–	30,000	117,439
Chembrambakam Tank Project	1,024	–	139	10	–	–	–	–	–	1,173	49,212	–	12,453	820	–	–	12	62,473

Rooshkoolia Project	–	–	–	–	–	–	–	–	–	–	209	–	6,534	8	–	–	–	6,751
Perryar Project	–	–	–	–	–	–	–	–	–	–	3,695	–	4,272	–	–	–	–	7,967
Palar Anicut Project	2,211	–	658	55	–	–	–	–	–	2,924	133,933	–	36,072	3,178	–	–	–	173,183*
	6,356	–	1,714	143	–	–	–	–	–	8,213	334,204	–	90,998	5,846	–	–	30,092	400,956
PROTECTIVE WORKS.																		
Buckingham Canal	10,262	–	2,885	274	–	–	–	–	–	13,421	Capital Account not yet completed.							
TOTAL MADRAS £.	16,618	–	4,599	417	–	–	–	–	–	21,634	–	–	–	–	–	–	–	–
BOMBAY.																		
Imperial.																		
Dekhan.																		
Nilgund Tank	142	–	36	–	–	–	–	–	–	178	142	–	36	–	–	–	–	178
Sabarmati Project Survey	–	–	–	–	–	–	–	–	–	–	505	–	3,029	–	–	–	–	3,534
Bhatodi Tank	400	–	100	–	–	–	–	–	–	500	27,115	–	6,957	931	–	–	69	34,934
Madag Tank	2	–	1	–	–	–	–	–	–	3	12,586	–	3,156	282	–	–	1	16,023
Mavinkop Tank	436	–	109	–	–	–	–	–	–	545	2,166	–	576	32	–	–	14	2,760
Kalala Canals	30	–	7	–	–	–	–	–	–	37	2,276	–	710	3	–	–	–	2,989
Dambal Tank	*—85*	–	*—1*	–	–	–	–	–	–	*—86*	4,550	–	986	88	–	–	6	5,618
Medleri Tank	1,728	–	432	22	–	–	–	–	–	2,182	4,370	–	1,081	95	–	–	–	5,546
Muchkundi Tank	2,433	–	534	*—86*	–	–	–	–	–	2,881	3,058	–	689	198	–	–	–	3,945
Gaddikeri Tank	2	–	1	–	–	–	–	–	–	3	702	–	176	14	–	–	–	892
Khari Cut	1,306	–	327	13	–	–	–	–	–	1,646	6,568	–	1,605	152	–	–	18	8,307
Asundi Tank	1,296	–	324	35	–	–	–	–	–	1,655	1,296	–	324	35	–	–	–	1,655
Chankapur Reservoir	19	–	4	–	–	–	–	–	–	23	1,621	–	1,069	511	–	–	–	3,201
Hartala Tank	7	–	2	–	–	–	–	–	–	9	3,309	–	1,186	258	–	–	–	4,753
Jamda Canal	247	–	49	–	–	–	2	–	2	294	75,386	–	18,368	1,213	117	–	2	95,082
Mhuswa Tank	178	–	45	–	–	–	–	–	–	223	9,238	9	2,423	106	–	–	–	11,776
Bhokar Tank Survey	–	–	–	–	–	–	–	–	–	–	174	–	849	–	–	–	–	1,023
Pravara River Works †	378	–	87	20	–	–	–	–	–	485	21,685	–	7,510	418	–	–	14	29,599
Wadali Canal	–	–	–	–	–	–	–	–	–	–	2,001	–	510	160		–	–	2,671
Kasardi Tank	–	–	–	–	–	–	–	–	–	–	3,143	–	850	88	–	–	–	4,081
Carried forward £.	8,519	–	2,057	4	–	–	2	–	2	10,578	181,891	9	52,090	4,584	117	–	124	238,567

* Figures approximate.

† Includes Ojhar Canal and Valley Survey.

No. 43A.—DETAILED ACCOUNT of Expenditure from Imperial and Provincial Funds, Ordinary, against Capital Account of Ordinary Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1882.—*continued.*

	Expenditure during Year.										Total Expenditure to End of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	8,519	–	2,057	4	–	–	2	–	2	10,578	181,891	9	52,090	4,584	117	–	124	238,567
BOMBAY—*Dekhan*—continued.																		
Imperial—continued.																		
Matoba Tank - - - - - -	337	–	131	–	–	–	–	–	–	468	14,348	25	3,195	294	–	–	1	17,861
Shirsuphal Tank - - - - -	346	–	186	–	–	–	–	–	–	532	14,802	102	3,133	286	–	–	–	18,323
Bhadalwadi Tank - - - - -	236	–	80	–	–	–	–	–	–	316	14,425	–	4,534	262	–	–	–	19,221
Chickli Canal - - - - - -	4	–	–	–	–	–	–	–	–	4	3,989	–	1,361	21	–	–	–	5,371
Upper Man River Works* - -	1,105	–	279	5	–	–	2	–	2	1,387	25,053	–	7,114	555	–	–	26	32,696
Maini Tank - - - - - -	84	–	20	5	–	–	–	–	–	109	23,497	–	8,997	308	–	–	54	32,748
Yerla River Irrigation Works† - -	1,313	–	322	10	–	–	34	–	34	1,611	43,458	–	8,762	558	–	–	237	52,541
Rewari Canal - - - - - -	25	–	–	–	–	–	–	–	–	25	4,144	–	708	2	–	–	–	4,854
Newree Tank - - - - - -	–	–	–	–	–	–	–	–	–	–	134	–	49	548	–	–	–	731
Ashti Tank - - - - - -	5,036	–	1,770	92	–	–	–	–	–	6,898	49,080	–	10,701	914	–	–	539	60,156
Koregaum Tank - - - - -	–	–	–	–	–	–	–	–	–	–	1,588	–	324	6	–	–	–	1,918
Pangaon Tank - - - - - -	32	–	20	*—946*	–	–	11	–	11	*—905*	5,042	–	2,612	1,105	–	–	267	8,492
	17,037	–	4,865	*—830*	–	–	49	–	49	21,023	381,451	136	103,580	9,443	117	–	1,248	493,479
Deduct,—Outlay from Contributions	–	–	–	–	–	–	–	–	–	–	1,997	–	1,065	–	–	–	–	(a)3,062
Total Dekhan - - £.	17,037	–	4,865	*—830*	–	–	49	–	49	21,023	379,454	136	102,515	9,443	117		1,248	490,417
Sind.																		
Alibhur Kachari Canal - - -	–	–	–	–	–	–	–	–	–	–	1,963	–	355	2	–	–	–	2,320
Fulaili Canal - - - - - -	–	–	–	–	–	–	–	–	–	–	86,882	–	20,811	65	–	–	2	107,756

Great Marak Canal	995	–	249	–	–	–	–	–	–	1,244	15,952	–	3,273	144	–	–	8	19,361
Surfrazwah Canal, including Nasirwah	–	–	–	–	–	–	–	–	–	–	10,342	–	1,510	3	–	–	–	11,855
Rohri and Hyderabad Canal Survey	–	–	–	–	–	–	–	–	–	–	94	–	7,516	67	–	–	–	7,677
Eastern Delta Survey	–	–	–	–	–	–	–	–	–	–	177	–	1,669	17	–	–	–	1,863
Ghar Canal	–	–	–	–	–	–	–	–	–	–	33,824	–	7,555	174	–	–	–	41,553
Jambro Canal	–	–	–	–	–	–	–	–	–	–	432	–	3,391	–	–	–	6	3,817
Sukkur and Shadadpur Canal	362	–	71	–	–	–	–	–	–	433	103,484	–	19,041	1,305	–	–	16	123,814
	1,357	–	320	–	–	–	–	–	–	1,677	253,150	–	65,121	1,777	–	–	32	320,016
Deduct,—Outlay from Contributions	–	–	–	–	–	–	–	–	–	–	2,660	–	259	–	–	–	–	(*a*)2,919
Total Sind £.	1,357	–	320	–	–	–	–	–	–	1,677	250,490	–	64,862	1,777	–	–	32	317,097
TOTAL	18,394	–	5,185	—*830*	–	–	49	–	49	22,700	629,944	136	167,377	11,220	117	–	1,280	807,514
PROTECTIVE WORKS.																		
Nira Canal	–	–	–	–	–	–	–	–	–	–	53,210	240	21,361	6,192	–	–	126	80,877
Mushwad Tank	–	–	–	–	–	–	–	–	–	–	29,467	–	5,423	2,880	–	–	83	37,687
Gokak Canal ‡	–	–	–	–	–	–	–	–	–	–	14,906	–	7,858	2,047	–	–	5	‡24,806
TOTAL	–	–	–	–	–	–	–	–	–	–	97,583	240	34,642	11,119	–	–	214	143,370
TOTAL BOMBAY £.	18,394	–	5,185	—*830*	–	–	49	–	49	22,700	727,527	376	202,019	22,339	117	–	1,494	950,884
AGRICULTURAL.																		
BRITISH BURMAH.																		
Maoobin Plain Reclamation	15	–	3	–	–	–	–	–	–	18	172	–	39	–	–	–	–	211
Irrawaddy Embankment Scheme	7,496	–	1,724	184	–	326	24	–	24	9,706	257,287	–	48,120	2,139	5	683	419	307,815
Ramree Embankment Scheme	–	–	–	–	–	–	–	–	–	–	6,404	–	1,357	114	5	–	1	7,879
Reclamation of Thatone Plain	–	–	–	–	–	–	–	–	–	–	2,206	–	444	23	–	–	–	2,673
TOTAL BRITISH BURMAH £.	7,511	–	1,727	184	–	326	24	–	24	9,724	266,069	–	49,960	2,276	10	683	420	318,578

* Includes Gondowli Canal and Pingli Tank.

† Includes Yerla Canal and Nehr Tank.

‡ This Canal is divided into two Sections; the first section has only been sanctioned as a Protective Public Work. The partition of the capital Outlay will be carried out in next year's Accounts.

(*a*) Contributions and Local Funds

	£.
Fulaili Canal	1,006
Kharie Cut	2,287
Gokak Canal	775
Sukkur Canal	1,913
	£. 5,981

Note.—The Capital Accounts of several Irrigation Works in Bombay have been revised during the year under orders of the Bombay Government, hence the differences in the total Outlay as previously shown.

No. 43B.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION and NAVIGATION and AGRICULTURAL WORKS for which CAPITAL and REVENUE ACCOUNTS are kept, for the Year ended 31st March 1882.

	Expenditure during Year.							Total Expenditure to End of Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.
IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RAJPUTANA.														
Imperial.														
Muckrera	–	9	4	–	–	–	13	–	13	6	–	–		19
Ladpura Reservoir	175	39	122	—1	–	–	335	175	127	209	2	–	–	513
Jalea Reservoir	10	51	49	—2	–	–	108	67	386	306	11	–	–	770
Bheer Reservoir	30	35	57	—5	–	–	117	199	327	437	10	–	3	976
Bulad Reservoir	–	41	43	–	–	–	84	–	645	453	17	–	31	1,146
Rajosie Reservoir	–	11	24	—1	–	–	34	33	95	169	5	–	–	302
Tanks in Ajmere Sub-Collectorate	403	518	422	8	–	–	1,351	1,034	7,826	9,888	242	–	–	18,990
Tanks in Beawar Sub-Collectorate	169	1,339	693	—2	–	–	2,199	322	17,584	14,824	355	–	–	33,085
Tanks in Todghur Sub-Collectorate	150	565	329	9	–	–	1,053	897	6,134	7,463	157	–	–	14,651
TOTAL RAJPUTANA £.	937	2,608	1,743	6	–	–	5,294	2,727	33,137	33,755	799	–	34	70,452
BRITISH BURMAH.														
Provincial	—	—	—	—	—	—	—	—	—	—	—	—	—	—
PUNJAB.														
Imperial.														
Upper Sutlej Inundation Canals	182	4,517	3,578	35	–	–	8,312	9,074	102,388	83,876	1,295	38	243	196,914
Lower Sutlej and Chenab Inundation Canals	23	27,036	6,681	28	–	7	33,775	13,123	302,096*	97,731	648	57	7	413,662
Indus Inundation Canal	459	9,959	6,780	54	–	–	17,252	13,201	223,718	112,519	1,897	37	–	351,372
Shahpur and Sahiwal Canals	–	906	50	–	–	–	956	–	6,520	639		–	–	7,159
Madhopore Workshops	–	–	–	–	–	–	–	–	461	7,288	11,924	23,511	–	43,214
	664	42,418	17,089	117	–	7	60,295	35,398	635,183	302,053	15,764	23,673	250	1,012,321
Deduct,—Outlay from Contributions, Fine Fund, and Statute Labour	23	25,862	–	–	–	–	25,885	13,897	323,011	40	2	–		336,950
TOTAL PUNJAB £.	641	16,556	17,089	117	–	7	34,410	21,501	312,172	302,013	15,762	23,673	250	675,371

Madras.														
†Chembrambakam Tank Project	23	294	172	8	–	–	497	214	7,354	3,457	126	–	–	11,151
†Palar Anicut System	182	1,854	920	62	–	–	3,018	4,364	53,215	19,222	1,284	–	–	78,085
†Pelandorai Anicut System	43	4,737	1,492	119	–	–	6,391	253	11,574	4,269	293	–	–	16,389
Total Madras £.	248	6,885	2,584	189	–	–	9,906	4,831	72,143	26,948	1,703	–	–	105,625
Bombay.														
Dekhan.														
Bhatodi Tank	–	96	57	–	–	–	153	1	691	535	–5	–	–	1,222
Mhuswa Tank	–	61	32	–	–	–	93	–	223	266	–1	–	–	488
Wozar or Ojhar Canal	–	289	203	3	–	–	495	12	1,510	1,064	27	–	–	2,613
Madag Tank	20	81	30	–	–	–	131	34	1,936	1,053	54	–	–	3,077
Kalala Nulla	–	–	–	–	–	–	–	18	309	425	10	–	–	762
Dambal	–	31	6	–	–	–	37	–	46	10	–	–	–	56
Jamda Canal	–	470	204	–	–	8	682	178	8,740	5,041	168	8	19	14,154
Hartala Tank	–	3	–	–	–	–	3	–	67	29	–	–	9	105
Matoba	–	137	34	–	–	–	171	–	307	74	–	–	–	381
Kasardi Tank	–	7	3	–	–	–	10	3	537	213	39	–	–	792
Shirsuphal	–	122	50	–	–	–	172	–	333	103	–	–	–	436
Chickli Canal	–	57	43	4	–	–	104	–	591	913	9	–	–	1,513
Gondowli Canal	–	98	69	3	–	–	170	–	701	922	8	–	–	1,631
Maini Tank	8	234	118	6	–	–	366	7	938	624	12	–	1	1,582
Yerla Canal	–	226	135	4	–	–	365	–	1,748	2,009	18	–	–	3,775
Rewari Canal	–	135	86	4	–	–	225	28	1,451	1,773	15	–	–	3,267
Koregaum Tank	–	–	–	–	–	–	–	–	3	1	–	–	–	4
Karikut Canal	–	10	6	–	–	–	16	–	10	6	–	–	–	16
Bhadawaldi Tank	–	54	10	–	–	–	64	–	54	10	–	–	–	64
Ashti Tank	–	249	145	1	–	–	395	–	249	145	1	–	–	395
Sind.														
Alibhur Cutcherry Canal	–	625	155	–	–	–	780	–	3,965	935	9	–	–	4,909
Fulaili Canal	–	9,860	2,577	44	–	8	12,489	399	196,812	49,087	583	–	63	246,944
Great Marak Canal	–	761	188	–	–	–	949	–	7,994	2,170	15	–	1	10,180
Surfrazwah Canal	–	1,123	333	–	–	–	1,456	–	6,940	2,353	10	–	–	9,303
Ghar Canal	1,336	8,401	1,896	9	–	–	11,642	2,942	98,496	26,263	175	–	–	127,876
Sukkur and Shadadpur Canal	–	3,828	993	6	–	–	4,827	1,148	40,390	9,642	777	–	5	51,962
Total £.	1,364	26,958	7,373	84	–	16	35,795	4,770	375,041	105,666	1,924	8	98	487,507
Deduct,—Expenditure from Contributions	–	–	–	–	–	–	–	845	248	–	–	–	–	1,093‡
Total Bombay £.	1,364	26,958	7,373	84	–	16	35,795	3,925	374,793	105,666§	1,924	8	98	486,414

* Includes 246,293 *l.*, being charges on account of Statute Labour.

† The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate, and subject to revision.

§ Exclusive of indirect charges for collection and police, shown in the Administrative Accounts.

‡ Fulaili Canal £. 831
Jamda Canal 262
£. 1,093

No. 43 B.—Detailed Account of Expenditure from Imperial and Provincial Funds, Ordinary, against Revenue Account of Irrigation and Navigation and Agricultural Works for which Capital and Revenue Accounts are kept, for the Year ended 31st March 1882—*continued.*

	Expenditure during Year.							Total Expenditure to End of Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.
IRRIGATION AND NAVIGATION—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
North Western Provinces.														
Provincial.														
Doon Canals	566	1,018	1,931	31	–	1	3,547	3,243	27,740	37,201	1,169	576	1	69,930
Bundelkhund Irrigation Works:														
Hamirpur	–	58	180	6	–	–	244	130	2,183	2,427	32	–	–	4,772
Jhansie	–	102	125	–	–	–	227	291	2,112	1,865	6	–	5	4,279
Rohilkhund and Bijnore Canals	3,828	1,928	5,456	220	–	26	11,458	6,166	39,135	76,420	2,316	380	896	125,313
Total North Western Provinces - £.	4,394	3,106	7,692	257	–	27	15,476	9,830	71,170	117,913	3,523	956	902	204,294
Madras.														
Buckingham Canal	284	8,150	2,255	794	–	260	11,743	–	Revenue Account under preparation.					
AGRICULTURAL.														
British Burmah.														
Irrawaddy Embankment	821	3,948	1,097	460	–	–	6,326	4,936	46,757	13,702	725	–	–	66,120
Ramree Embankment	–	217	43	–	–	–	260	–	1,749	401	–	–	–	2,150
Reclamation of Thatone Plain	–	40	9	–	–	–	49	1	284	65	–	–	–	350
Total British Burmah - - - £.	821	4,205	1,149	460	–	–	6,635	4,937	48,790	14,168	725	–	–	68,620

Note.—The Revenue Account of the Eastern Jumna Canal is transferred to the Revenue Accounts for Productive Public Works, and the Revenue Account for the Reclamation of Pegu Plain has been removed, as the work is now classed under the category of "Works for which Capital and Revenue Accounts are not kept."

No. 44.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1882.

	Amount.	Total.
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS:	£.	£.
Madras:		
Madras Railway	54	
South Indian Railway	917	
		971
Bombay:		
Great Indian Peninsula Railway	777	
Bombay, Baroda, and Central India Railway	3,022	
		3,799
Bengal:		
East Indian Railway	1,537	
Eastern Bengal Railway	1,013	
		2,550
Punjab:		
Sind, Punjab, and Delhi Railway	2,633	
		2,633
North Western Provinces:		
Oudh and Rohilkund Railway	9,069	
		9,069
Central Provinces:		
Great Indian Peninsula Railway	18	
		18
		19,040
Deduct,—Sale Proceeds of Land, the original Cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	285	
South Indian Railway	254	
East Indian Railway	444	
Oudh and Rohilkund Railway	276	
Sind, Punjab, and Delhi Railway	53	
		1,312
		17,728
Compensation for Land for the following Irrigation Works, Madras:		
Madras Irrigation and Canal Company	213	
		213
TOTAL LAND - - - £.		17,941
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	14,435	
Madras	6,768	
Bombay	10,682	
Bengal	7,982	
Punjab	7,562	
Oudh	5,438	
		52,867
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	2,741	
Bombay	3,660	
Bengal	4,241	
Punjab	2,200	
Oudh	1,308	
		14,150
Guaranteed Irrigation Works, Madras	300	
		300
		67,317
Deduct,—Bengal—Amount of Supervision and Control Establishment for the Year 1881-82 written back, charged to East Indian Railway		10,000
TOTAL ESTABLISHMENT - - - £.		57,317
GRAND TOTAL - - - £.		75,258*

* In Abstract Accounts, Nos. 3 and 3A, on page 16, this sum is divided between Guaranteed Railways (74,745 *l.*) and Madras Irrigation and Canal Company (513 *l.*).

No. 45.—ABSTRACT ACCOUNT of Gross Receipts from Productive Public Works, Irrigation, and Navigation, Credited to Imperial and Provincial Services, and brought to Account under those Heads, for the Year ended 31st March 1882.

	Actual Receipts.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	Grand Total.
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Punjab.												
Western Jumna Canal	86,701	25,619	674	287	1,203	271	1,637	2,933	113	166	521	120,125
Bari Doab Canal	101,342	- -	1,004	- -	1,429	12	7,167	- -	129	1,573	213	112,869
Total Punjab £.	188,043	25,619	1,678	287	2,632	283	8,804	2,933	242	1,739	734	232,994
Madras.												
Godavari Delta Project	- -	- -	- -	- -	65	898	- -	6,212	8	5	2,807	9,995
Kistna Delta Project	- -	- -	- -	136	58	251	- -	3,198	1	2	309	3,955
Penner Anicut Project	- -	- -	- -	- -	- -	26	- -	- -	- -	- -	- -	26
Cauvery Delta Project	- -	- -	- -	- -	568	447	- -	- -	7	- -	75	1,097
Srivaikuntham Weir Project	- -	- -	- -	63	14	5	- -	- -	22	- -	- -	104
Total Madras £.	- -	- -	- -	199	705	1,627	- -	9,410	38	7	3,191	15,177
Bombay.												
Desert Canal	1,002	- -	- -	- -	- -	- -	- -	- -	7	- -	2	1,011
Begari Canal	1,790	- -	- -	- -	1	- -	- -	- -	- -	- -	59	1,850
Eastern Nara Works	61	- -	- -	- -	103	- -	- -	- -	- -	- -	1,847	2,011
Hathmati Canal	373	- -	- -	- -	21	- -	- -	- -	- -	- -	- -	394
Lakh Canal	61	- -	- -	- -	16	- -	- -	- -	- -	- -	- -	77
Kadva River Works	1,131	- -	- -	- -	1	- -	- -	- -	- -	- -	2	1,134
Kishna Canal	2,488	- -	- -	- -	96	- -	- -	- -	- -	- -	- -	2 534

Panjhra River Works and Mookti Reservoir	513	- -	- -	- -	10	- -	- -	- -	- -	- -	11	534
Ekruk Tank - - - - - - - -	575	- -	29	114	8	- -	- -	- -	2	- -	85	813
Mutha Storage Lake and Canal - - -	7,232	- -	18	6,798	87	- -	- -	- -	25	- -	- -	14,160
TOTAL BOMBAY - - - £.	15,176	- -	47	6,912	343	- -	- -	- -	34	- -	2,006	24,518
TOTAL IMPERIAL - - - £.	203,219	25,619	1,725	7,398	3,680	1,910	8,804	12,343	314	1,746	5,931	272,689
PROVINCIAL.												
BENGAL.												
Orissa Project - - - - - - - -	12,429	- -	1	- -	84	105	- -	8,321	244	- -	960	22,144
Midnapore Canal - - - - - - -	11,859	- -	- -	- -	3	- -	- -	12,070	78	- -	996	25,006
Tidal Canal - - - - - - - -	- -	- -	- -	- -	3	120	- -	4,585	19	- -	3	4,730
Soane Canal - - - - - - - -	60,393	- -	50	- -	6	293	19	9,312	573	108	2,876	73,630
TOTAL BENGAL - - - £.	84,681	- -	51	- -	96	518	19	34,288	914	108	4,835	125,510
NORTH WESTERN PROVINCES.												
Ganges Canal - - - - - - - -	174,456	7,062	170	46	5,665	- -	1,942	2,317	80	427	883	193,048
Agra Canal - - - - - - - -	46,498	10,394	34	- -	1,150	- -	80	558	19	99	252	59,084
Lower Ganges Canal - - - - - -	129,877	6,916	320	52	2,502	- -	688	- -	184	552	288	141,379
Eastern Jumna Canal - - - - - -	70,351	539	- -	- -	1,681	- -	1,172	- -	13	109	53	73,918
TOTAL NORTH WESTERN PROVINCES - - £.	421,182	24,911	524	98	10,998	- -	3,882	2,875	296	1,187	1,476	*467,429
TOTAL PROVINCIAL - - £.	505,863	24,911	575	98	11,094	518	3,901	37,163	1,210	1,295	6,311	592,939
TOTAL IMPERIAL AND PROVINCIAL - £.	709,082	50,530	2,300	7,496	14,774	2,428	12,705	49,506	1,524	3,041	12,242	865,628
IN ENGLAND:												
Rent of Houses acquired from the East India Irrigation and Canal Company - -	- -	- -	- -	- -	- -	- -	- -	- -	171	- -	- -	171
GRAND TOTAL - - £.	709,082	50,530	2,300	7,496	14,774	2,428	12,705.	49,506	1,695	3,041	12,242	865,799

* Of this amount the sum of 49,053 *l.* has been shown under Imperial, being the share of profits due to the Imperial Government.

No. 45 A.—ABSTRACT ACCOUNT of Gross Receipts from Productive Public Works, State Railways, Credited to Imperial and Provincial Services brought to Account under those Heads by the Public Works Department, for the Year ended 31st March 1882.

	Earnings.						Net Total Realised.
	Coaching.	Goods.	Electric Telegraph.	Steam Boat Earnings.	Sundries.	Suspense.	
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.
Rajputana-Malwa System of State Railway*	322,893	675,227	2,424	- -	9,098	2,706	1,012,348
Wardha Coal State Railway	3,628	14,818	106	- -	35,572†	—1,144	52,980
Punjab Northern State Railway	133,197	169,197	450	- -	14,575	9,599	327,018
Sindia State Railway	15,309	10,348	248	- -	6,622	336	32,863
Indus Valley State Railway‡	143,798	331,188	691	21,514	22,372	23,017	542,580
Total Imperial £.	618,825	1,200,778	3,919	21,514	88,239	34,514	1,967,789
PROVINCIAL.							
Ghazipur-Dildarnagar State Railway	1,914	2,097	102	- -	- -	- -	4,113
Nagpur and Chhattisgarh State Railway	10,166	31,252	134	- -	472	—154	41,870
Muttra and Hathras State Railway	8,968	4,005	195	- -	40	—19	13,189
Rangoon and Irrawaddy Valley State Railway	80,929	70,182	453	- -	1,376	—7	152,933
Calcutta and South Eastern State Railway	8,487	4,536	44	- -	2,972	—77	15,962
Nalhati State Railway	4,612	2,018	98	- -	29	30	6,787
Tirhoot State Railway	24,356	25,911	683	9,458	807	—3,337	57,878
Northern Bengal State Railway	54,915	109,011	601	20,252	8,089	—127	192,741
Patna and Gya State Railway	36,894	17,235	242	- -	449	—1,183	53,637
Cawnpur and Farrukhabad State Railway	17,210	16,233	167	- -	110	—380	33,340
Achnera-Muttra	2,024	216	15	- -	- -	- -	2,255
Total Provincial £.	250,475	282,696	2,734	29,710	14,344	—5,254	574,705
Total £.	869,300	1,483,474	6,653	51,224	102,583	29,260	2,542,494
Add,—Net Traffic Receipts of Dhond and Munmad Railway							14,048
GRAND TOTAL £.							2,556,542

* Includes Earnings of the Western Rajputana and Holkar and Neemuch State Railway.

† Includes 29,894 *l.* from the Warora Colliery.

‡ Includes Earnings of the Kandahar Railway.

No. 46.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of PRODUCTIVE PUBLIC WORKS, for the Year ended 31st March 1882.

IRRIGATION AND NAVIGATION.

	Provincial.			Imperial.				Grand Total.
	Bengal.	North Western Provinces.	Total Provincial.	Punjab.	Madras.	Bombay.	Total Imperial.	
Working Expenses and Maintenance (*vide* details, page 126):	£.	£.	£.	£.	£.	£.	£.	£.
New Works	292	7,656	7,948	6,157	5,496	125	11,778	19,726
Repairs	63,031	72,448	135,479	30,853	38,104	15,641	84,598	220,077
Establishment	35,140	87,542	122,682	46,947	23,423	6,509	76,879	199,561
Tools and Plant	5,483	1,832	7,315	935	5,841	—85	6,691	14,006
Revenue Refunded	174	1,381	1,555	365	113	39	517	2,072
Total £.	104,120	170,859	274,979	85,257	72,977	22,229	180,463	455,442
In England:								
Ground Rent, Insurance, and Taxes, in respect of Houses acquired from the East India Irrigation and Canal Company	193	- -	193	- -	- -	- -	- -	193
Grand Total £.	104,313	170,859	275,172	85,257	72,977	22,229	180,463	455,635

STATE RAILWAYS.

	Provincial.												Imperial.							Grand Total.
	Central Provinces.	Bengal.					British Burmah.	North Western Provinces and Oudh.				Total Provincial.	India, General.		Central Provinces.	Punjab.		Total Imperial.	
	Nagpur and Chhattisgarh.	Calcutta and South Eastern.	Nalhati.	Tirhoot.	Northern Bengal.	Patna-Gya.	Rangoon and Irrawaddy Valley.	Muttra-Hathras.	Cawnpur and Farrukhabad.	Ghazipur and Dildarnagar.	Achnera-Muttra.		Rajputana-Malwa System.	Sindia.	Wardha Coal.	Punjab Northern.	Indus Valley.		
Working Expenses and Maintenance:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Maintenance	5,138	3,979	1,740	6,749	21,184	3,743	20,983	1,249	5,000	947	268	70,980	132,040	3,985	2,861	47,277	71,927	258,090	329,070
Working Expenses	20,819	15,566	3,737	28,405	75,034	30,499	69,118	9,450	18,019	2,633	1,815	275,095	454,573	19,246	* 42,151	240,217	328,662	1,084,849	1,359,944
Suspense	—1,355	148	23	—250	—172	—124	—425	24	—322	–	–	—2,453	—5,093	561	—269	—744	5,376	—169	—2,622
Grand Total £.	24,602	19,693	5,500	34,904	96,046	34,118	89,676	10,723	22,697	3,580	2,083	343,622	581,520	23,792	44,743	286,750	405,965	1,342,770	1,686,392
		£. 190,261.						£. 39,083.					£. 605,312.			£. 692,715.			

* Includes working expenses of Warora Colliery, amounting to 28,513 *l.*

No. 46 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of PRODUCTIVE PUBLIC WORKS, IRRIGATION and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, for the Year ended 31st March 1882.

	Expenditure during the Year.							Total Expenditure up to End of the Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Grand Total.
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Punjab.														
Bari Doab Canal	3,711	18,677	22,918	507	–	301	46,114	21,512	393,059	439,481	10,605	88	1,995	866,740
Western Jumna Canal	2,446	12,176	24,029	428	–	64	39,143	11,766	597,960	492,039	6,309	281	89	1,108,444
Total Punjab £.	6,157	30,853	46,947	935	–	365	85,257	33,278	991,019	931,520	16,914	369	2,084	1,975,184
Madras.														
Godavari Delta System	1,644	14,331	10,024	3,612	–	99	29,710	10,777	459,413	231,756	46,078	–	99	748,123
Kistna Delta System	1,128	14,073	7,191	1,914	–	1	24,307	7,449	248,189	126,486	22,741	–	1	404,866
Penner Anicut System	671	1,787	1,255	61	–	–	3,774	4,692	36,070	18,566	1,025	–	–	60,353
Cauvery Delta System	1,885	6,596	4,293	217	–	1	12,992	12,163	439,317	132,335	11,423	–	–	595,238
Srivaikuntham Anicut System	168	1,317	660	37	–	12	2,194	2,697	20,072	8,343	589	–	12	31,713
Total Madras £.	5,496	38,104	23,423	5,841	–	113	72,977	37,778	1,203,061	517,486	81,856	–	112	1,840,293
Bombay.														
Desert Canal	–	946	304	16	–	–	1,266	479	9,064	3,308	63	–	–	13,004
Begari Canal	–	3,754	1,172	10	–	–	4,936	3,674	86,152	18,634	425	–	–	108,885
Eastern Nara	–	3,969	1,103	71	–	–	5,143	2,670	100,063	44,440	1,196	–	–	148,369
Hathmati Canal	–	446	268	–	–	–	714	–	3,228	2,722	6	–	–	5,956

Panjhra River Works	77	206	103	–	–	1	387	145	1,216	718	–	–	16	2,095
Kadva River Works	–	255	208	4	–	19	486	15	2,164	1,597	40	–	19	3,835
Mutha Storage Lake and Canal	48	4,053	2,296	—*191*	–	18	6,224	253	21,050	8,478	—*633*	–	19	29,167
Krishna Canal	–	911	467	13	–	1	1,392	70	10,984	9,640	91	–	6	20,791
Lakh Canal	–	239	146	3	–	–	388	62	4,385	2,761	71	–	–	7,279
Ekruk Tank	–	862	442	—*11*	–	–	1,293	7	9,595	6,625	113	–	–	16,340
TOTAL BOMBAY £.	125	15,641	6,509	—*85*	–	39	22,229	7,375	247,901	99,013	1,372	–	60	355,721
PROVINCIAL.														
BENGAL.														
Orissa Project	–	21,775	9,522	1,335	–	41	32,673	164	180,883	86,527	10,074	64	237	277,949
Midnapore Series	177	13,334	5,691	3,645	–	–	22,847	4,217	108,667	52,329	10,555	–	2	175,770
Tidal Canal	115	1,833	737	183	–	–	2,868	304	23,636	8,578	737	–	–	33,255
Soane Project	–	26,089	19,190	320	–	133	45,732	–	137,848	82,746	1,325	–	594	222,513
TOTAL BENGAL £.	292	63,031	35,140	5,483	–	174	104,120	4,685	451,034	230,180	22,691	64	833	709,487
NORTH WESTERN PROVINCES.														
Eastern Jumna Canal	946	6,075	9,609	191	–	466	17,287	13,158	238,334	322,851	2,702	32	1,368	578,445
Ganges Canal	2,646	34,343	42,557	639	–	648	80,833	31,323	715,458	846,568	32,538	4,747	2,905	1,633,539*
Lower Ganges Canal	2,264	22,258	24,832	655	–	92	50,101	12,195	199,778	222,090	1,617	–	165	435,845
Agra Canal	1,800	9,772	10,544	347	–	175	22,638	4,322	64,242	53,225	1,873	–	470	124,132
TOTAL NORTH WESTERN PROVINCES £.	7,656	72,448	87,542	1,832	–	1,381	170,859	60,998	1,217,812	1,444,734	38,730	4,779	4,908	2,771,961

Note.—The Accounts of Revenue Expenditure to end of the year for the works in Madras are approximate, and are subject to revision.

* Expenditure in the Cawnpur and Etawah Divisions of the Ganges Canal, amounting to 337,231 *l.*, transferred to the Lower Ganges Canal.

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No 47.—ABSTRACT ACCOUNT of RECEIPTS under the Head OTHER PUBLIC WORKS, REVENUE,

	INDIA, GENERAL.									
	INSPECTOR GENERAL OF MILITARY WORKS.			CENTRAL INDIA.			COORG.			
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	6,958	1,816	8,774	264	708	972	–	–	–	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,696	–	3,696	303	44	347	–	–	–	2
Recoveries of rents of buildings hired for the occupation of military subordinates	284	–	284	9	3	12	–	–	–	3
Casual rents of buildings	724	–	724	–	94	94	208	64	272	4
Sales of buildings	526	–	526	164	10	174	–	–	–	5
Sales of barrack furniture	1,071	–	1,071	83	–	83	–	–	–	6
Sales of tools and plant	292	–	292	30	65	95	–	20	20	7
Sales of produce	68	11	79	–	24	24	–	–	–	8
Sales of old materials	1,494	3	1,497	56	26	82	–	–	–	9
Value of materials received from old buildings	856	–	856	12	—7	5	–	–	–	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	–	–	–	–	85	85	–	–	–	11
Receipts from Roorkee College	–	–	–	–	–	–	–	–	–	12
Unclaimed deposits	5	–	5	1	—1	–	–	–	–	13
Fines, refunds, and miscellaneous	3,471	140	3,611	10	5	15	–	–	–	14
Recoveries of barrack damages	1,359	–	1,359	108	–	108	–	–	–	15
Receipts by Civil Department	–	–	–	–	15	15	–	–	–	16
	20,804	1,970	22,774	1,040	1,071	2,111	208	34	292	17
Add,—Provincial and Incorporated Local Fund Receipts, as per Account, No. 47A	–	–	–	–	–	–	–	1,762	1,762	18
TOTAL £.	20,804	1,970	22,774	1,040	1,071	2,111	208	1,846	2,054	19

	BRITISH BURMAH.			ASSAM.			BENGAL.			
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	–	–	–	85	–	85	567	399	966	20
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	–	–	–	–	–	–	–	–	–	21
Recoveries of rents of buildings hired for the occupation of military subordinates	–	–	–	–	–	–	–	–	–	22
Casual rents of buildings	–	–	–	–	–	–	–	–	–	23
Sales of buildings	–	–	–	–	–	–	10	746	756	24
Sales of barrack furniture	–	–	–	–	–	–	–	–	–	25
Sales of tools and plant	–	–	–	–	–	–	–	3	3	26
Sales of produce	–	–	–	–	–	–	–	–	–	27
Sales of old materials	–	–	–	1	5	6	1,558	2,421	3,979	28
Value of materials from old buildings	–	–	–	–	–	–	188	461	649	29
Recoveries of deferred fees from students of the Royal Indian Engineering College	–	–	–	–	55	55	–	763	763	30
Receipts from Roorkee College	–	–	–	–	–	–	–	–	–	31
Unclaimed deposits	–	–	–	–	–	–	–	–	–	32
Fines, refunds, and miscellaneous	–	–	–	–	–	–	–	–	–	33
Recoveries of barrack damages	–	–	–	–	–	–	3	5,781	5,784	34
Receipts by Civil Department	–	–	–	–	–	–	–	–	–	35
	–	–	–	86	60	146	2,326	10,574	12,900	36
Add,—Provincial and Incorporated Local Fund Receipts, as per Account, No. 47A	–	16,761	16,761	–	11,279	11,279	–	77,630	77,630	37
TOTAL £.	–	16,761	16,761	86	11,339	11,425	2,326	88,204	90,530	38

Imperial, Provincial, and Incorporated Local, for the Year ended 31st March 1882.

	INDIA, GENERAL.															Central Provinces.		
	Hyderabad.			Port Blair.			Rajputana.			Beluchistan Agency.			Total.					
	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	3,986	86	4,072	–	–	–	327	805	1,132	–	–	–	11,535	3,415	14,950	164	7	171
2	–	26	26	–	–	–	42	22	64	–	–	–	4,041	92	4,133	–	–	–
3	–	–	–	–	–	–	–	–	–	–	–	–	293	3	296	–	–	–
4	107	15	122	–	–	–	46	201	247	–	–	–	1,085	374	1,459	–	1	1
5	–	292	292	–	–	–	–	–	–	–	–	–	690	302	992	–	–	–
6	–	–	–	–	–	–	10	–	10	–	–	–	1,164	–	1,164	10	–	10
7	32	–	32	–	–	–	–	34	34	145	1	146	499	120	619	4	265	269
8	–	–	–	–	–	–	–	–	–	–	–	–	68	35	103	4	–	4
9	226	–	226	–	–	–	–	5	5	–	–	–	1,776	34	1,810	17	–	17
10	17	–	17	–	–	–	8	–	8	–	–	–	893	—7	886	3	–	3
11	–	118	118	–	–	–	–	115	115	–	–	–	–	318	318	–	140	140
12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
13	–	–	–	–	–	–	–	–	–	10	–	10	16	—1	15	–	–	–
14	7	32	39	–	–	–	–	62	62	27	22	49	3,515	261	3,776	–	–	–
15	–	–	–	–	–	–	184	–	184	4	–	4	1,655	–	1,655	46	–	46
16	–	–	–	–	–	–	–	–	–	–	–	–	–	15	15	–	–	–
17	4,375	569	4,944	–	–	–	617	1,244	1,861	186	23	209	27,230	4,961	32,191	248	413	661
18	–	–	–	–	–	–	–	52	52	–	–	–	–	1,814	1,814	–	15,821	15,821
19	4,375	569	4,944	–	–	–	617	1,296	1,913	186	23	209	27,230	6,775	34,005	248	16,234	16,482

	North Western Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	25	112	137	539	–	539	507	–	507	3,776	–	3,776	17,198	3,933	21,131
2	74	326	400	29	–	29	1,615	–	1,615	919	563	1,482	6,678	981	7,659
3	–	–	–	–	–	–	19	–	19	–	–	–	312	3	315
4	–	133	133	71	–	71	–	2	2	782	164	946	1,938	674	2.612
5	–	–	–	500	–	500	1,000	–	1,000	1,131	628	1,759	3,331	1,676	5,007
6	–	–	–	25	–	25	–	–	–	281	–	281	1,480	–	1,480
7	–	–	–	–	–	–	–	–	–	–	–	–	503	388	891
8	–	–	–	–	1	1	1	–	1	71	1	72	144	37	181
9	21	1	22	9	–	9	806	129	935	357	30	387	4,545	2,620	7.165
10	–	–	–	5	–	5	717	–	717	17	–	17	1,823	454	2,277
11	–	821	821	–	556	556	–	450	450	–	496	496	–	3,599	3,599
12	–	2,537	2,537	–	–	–	–	–	–	–	–	–	–	2,537	2,537
13	–	–	–	–	–	–	–	–	–	–	–	–	16	—1	15
14	—24	14	—10	541	3	544	18	381	399	3,024	3	3,027	7,077	6,443	13,520
15	–	–	–	6	–	6	1	—25	—24	258	–	258	1,966	—25	1,941
16	–	–	–	–	–	–	–	–	–	1,463	—53	1,410	1,463	—38	1,425
17	96	3,944	4,040	1,725	560	2,285	4,684	937	5,621	12,079	1,832	13,911	48,474	23,281	71,755
18	–	126,653	126,653	–	64,961	64,961	–	86,339	86,339	–	107,621	107,621	–	508,879	508,879
19	96	130,597	130,693	1,725	65,521	67,246	4,684	87,276	91,960	12,079	109,453	121,532	48,474	532,160	580,634

Receipts in England:

	£.	£.
Royal Indian Engineering College:—		
Fees and caution money from students	12,940	
Sale of provisions, farm produce, &c.	696	
	13,636	
		13,636
Total £.		594,270

No. 47A.—DETAILED ACCOUNT of RECEIPTS under the Head OTHER PUBLIC WORKS, REVENUE, for the Year ended 31st March 1882, credited to PROVINCIAL and INCORPORATED LOCAL FUNDS.

	India, General.		Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces, and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rajputana.	Coorg.									
PROVINCIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
By Public Works Department.											
Rents of buildings, the returns from which are expected to yield interest on cost of construction	- -	- -	144	568	235	3,635	975	160	1,033	2,177	8,927
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	- -	- -	433	3,438	78	- -	- -	128	883	1,220	6,180
Casual rents of buildings	- -	- -	116	292	50	645	- -	352	70	900	2,425
Sales of buildings	- -	- -	372	1,283	80	496	177	20	551	1,077	4,056
Sales of tools and plant	- -	- -	7	5,657	72	587	370	245	15,087	241	22,266
Sales of produce	- -	- -	372	1	1	225	1,204	1,168	114	102	3,187
Sales of old materials	- -	- -	21	346	77	2,200	347	138	2,100	459	5,688
Value of materials received from old buildings	- -	- -	- -	519	5	531	- -	33	32	- -	1,120
Receipts from Public Works workshops	- -	- -	- -	- -	- -	- -	17,028	- -	- -	- -	17,028
Recoveries of deferred fees from students of the Royal Indian Engineering College	- -	- -	- -	175	- -	- -	- -	- -	- -	- -	175
Unclaimed deposits	- -	- -	- -	- -	- -	- -	- -	8	74	27	109
Fines, refunds, and miscellaneous	- -	- -	15	307	186	15,096	794	344	6,407	3,158	26,907
Recoveries of barrack damages	- -	- -	- -	108	- -	- -	- -	- -	- -	- -	108
Tolls on roads, ferry receipts, &c.	- -	- -	1,455	3	31	—19	- -	- -	34	52,962	54,466
Fees on masonry graves, &c.	—	—	—	—	—	—	—	—	—	—	—
TOTAL £.	- -	- -	2,935	12,697	815	23,996	20,895	2,596	26,385	62,323	152,642
By Civil Department.											
Rents of quarters, the returns from which are expected to yield interest on cost of construction	—	—	—	—	—	—	—	—	—	—	—
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	—	—	—	—	—	—	—	—	—	—	—
Casual rents of buildings	- -	- -	- -	- -	- -	- -	- -	4,589	- -	- -	4,589
Sales of buildings	- -	- -	- -	- -	- -	- -	- -	1,262	71	- -	1,333
Sales of produce	- -	- -	- -	- -	- -	- -	2,165	- -	- -	192	2,357
Sales of old materials	- -	- -	- -	- -	- -	- -	- -	439	21	- -	460
Fines, refunds, and miscellaneous	- -	- -	- -	- -	- -	930	330	- -	241	243	1,744

Tolls on roads, ferry receipts, &c.	- -	- -	7,036	- -	- -	53,057	77,490	55,433	- -	- -	193,016
Fees on masonry graves, &c.	- -	- -	35	36	- -	561	366	642	189	- -	1,829
TOTAL £.	- -	- -	7,071	36	930	53,618	80,351	62,365	522	435	205,328
TOTAL PROVINCIAL £.	- -	- -	10,006	12,733*	1,745	77,614	101,246	64,961	26,907	62,758	357,970
INCORPORATED LOCAL FUNDS.											
BY PUBLIC WORKS DEPARTMENT.											
Sales of buildings	- -	- -	- -	- -	- -	- -	- -	- -	- -	15	15
Sales of tools and plant	- -	- -	- -	- -	- -	- -	- -	- -	- -	17	17
Sales of produce	- -	- -	- -	- -	- -	- -	- -	- -	3	149	152
Sales of old materials	- -	- -	- -	- -	- -	- -	- -	- -	- -	46	46
Tolls and ferry receipts	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,234	2,234
Fines, refunds, and miscellaneous	- -	- -	- -	- -	- -	- -	- -	- -	3	193	196
Unclaimed deposits	- -	- -	- -	- -	- -	- -	- -	- -	- -	13	13
TOTAL £.	- -	- -	- -	- -	- -	- -	-	- -	6	2,667	2,673
BY CIVIL DEPARTMENT.											
Sales of tools and plant	- -	- -	- -	- -	- -	- -	- -	- -	39	- -	39
Sales of produce	- -	- -	492	- -	- -	- -	3,814	- -	- -	171	4,477
Sales of old materials	- -	- -	- -	- -	- -	- -	- -	- -	22	- -	22
Tolls and ferry receipts	- -	1,762	4.401	3,876	- -	16	1,980	- -	50,760	31,645	94,440
Fines, refunds, and miscellaneous	52	- -	922	152	9,534	- -	- -	- -	8,605	10,380	29,645
Receipts on account of Bhabar Improvement Fund	- -	- -	- -	- -	- -	- -	19,613	- -	- -	- -	19,613
TOTAL £.	52	1,762	5,815	4,028	9,534	16	25,407	- -	59,426	42,196	148,236
TOTAL INCORPORATED LOCAL FUNDS £.	52	1,762	5,815	4,028	9,534	16	25,407	- -	59,432	44,863	150,909
GRAND TOTAL £.	52	1,762	15,821	16,761	11,279	77,630	126,653	64,961	86,339	107,621	508,879

*Military - - - - - - - - £. 1,824
Other services - - - - - - 10,909
£. 12,733

No. 48.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on OTHER PUBLIC WORKS, for the Year ended 31st March 1882.

	For Details *see* page	India, General. Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Buildings under Quetta Agency.	Total.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
IMPERIAL.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
MILITARY.																		
New buildings	135	199,553	7,077	11	12,186	–	3,823	29,311	251,961	15,333	–	15,211	8,983	1,524	30,638	11,558	41,948	377,156
Repairs	136	245,749	5,646	145	5,887	–	6,040	5,154	268,621	7,709	–	2,137	2,424	1,005	19,010	26,910	47,722	375,538
Establishment	–	124,501	3,052	38	6,891	–	5,500	10,908	150,890	5,765	–	4,337	2,843	221	12,412	9,616	17,968	204,052
Tools and plant	–	2,777	365	28	251	–	148	1,703	5,272	805	–	260	170	17	744	960	1,172	9,400
Profit and Loss	–	—	—	–	—	–	–	—	—	—	–	–	–	—	–	–	–	—
Suspense	–	*—25,450*	*—475*	–	*—956*	–	*—3,418*	6,921	*—23,378*	*—809*	–	–	–	–	–	–	*—142*	*—23,829*
	£.	547,130	15,665	222	24,259	–	12,093	53,997	653,366	29,303	–	21,945	14,420	2,767	62,804	49,044	108,668	942,317
Barrack furniture, including repairs and establishment	–	53,662	1,900	–	–	–	2,595	3,166	61,323	1,564	–	44	–	9	908	–	13,870	77,718
	£.	600,792	17,565	222	24,259	–	14,688	57,163	714,689	30,867	–	21,989	14,420	2,776	63,712	49,044	122,538	1,020,035
OTHER SERVICES.																		
Civil Buildings:																		
New works	137	45,998	1,987	2,043	1,012	1,203	9,146	12,859	74,248	292	–	1,541	87,039	6,238	6,427	19,204	6,888	201,877
Repairs	138	10,525	1,543	180	786	1,251	1,880	625	16,790	213	–	249	27,006	5,894	2,129	400	4,650	57,331
Communications:																		
New works	139	–	5,907	4,699	–	–	2,044	4,959	17,609	–	–	–	–	–	–	–	–	17,609
Repairs	140	–	26,117	4,154	–	–	5,020	1,030	36,321	–	–	–	–	–	–	–	–	36,321
Miscellaneous Public Improvements:																		
New works	139	–	–	–	–	–	–	–	–	1,138	–	–	57	–	27,274	54	9,644	38,167
Repairs	140	–	–	–	–	–	–	–	–	–	–	–	152	–	–	167	181	500
Establishment	–	8,725	17,406	3,426	–	1,156	7,548	7,161	45,422	411	–	447	22,477	18,317	2,288	6,431	4,798	100,591
Tools and plant	–	3,787	1,075	238	–	–	206	1,023	6,329	8	–	27	1,328	182	125	663	313	8,975
Profit and Loss	–	—	—	–	—	–	–	—	—	—	–	–	–	—	–	–	–	—
Suspense	–	7,794*	461	*—43*	–	–	*—86*	–	8,126	–	–	–	–	191	4,410	–	*—148*	12,584
	£.	76,829	54,496	14,697	1,798	3,610	25,758	27,657	204,845	2,062	–	2,264	138,059	30,822	42,653	26,919	26,331	473,955
TOTAL	£.	677,621	72,061	14,919	26,057	3,610	40,446	84,820	534	32,929	–	24,253	152,479	33,598	106,365	75,963	148,869	1,493,990
Deduct,—Outlay in England		770	–	–	–	–	–	–	70	–	–	–	41	–	4,410	–	1,451	6,672
Imperial Net Outlay in India	£.	676,851	72,061	14,919	25,057	3,610	40,446	84,82?	64	32,929	–	24,253	152,438	33,598	101,955	75,963	147,418	1,487,318

PROVINCIAL.																				
MILITARY:																				
New works	141													26,006						26,006
Repairs	"													15,071						15,071
Establishment														8,097						8,097
Tools and plant														810						810
Suspense														527						527
	£.													50,511						50,511
OTHER SERVICES.																				
Civil Buildings:																				
New works	142											10,162	66,167	17,320	292,926	62,302	43,420	39,018	42,313	573,628
Repairs	"											5,684	8,466	4,391	47,308	26,434	23,704	11,670	31,411	159,068
	£.											15,846	74,633	21,711	340,234	88,736	67,124	50,688	73,724	732,696
Communications:																				
New works	143											23,647	114,157	30,164	114,776	15,972	15,154	8,297	31,438	353,605
Repairs	"											28,047	30,569	13,325	96,750	97,874	102,372	2,604	91,069	462,610
	£.											51,694	144,726	43,489	211,526	113,846	117,526	10,901	122,507	816,215
Miscellaneous Public Improvements:																				
New works	144											1,110	10,412	741	15,342	15,854	506	115	5,774	49,854
Repairs	"												401	14	4,964		3,734	518	2,459	12,090
	£.											1,110	10,813	755	20,306	15,854	4,240	633	8,233	61,944
TOTAL Works and Repairs—Other Services	–											68,650	230,172	65,955	572,065	218,436	188,890	62,222	204,464	1,610,855
Establishment	–											19,705	40,762	29,244	88,356	56,614	50,337	70,578	81,276	436,872
Tools and plant	–											—287	9,655	1,555	9,838	889	756	—3,180	74	19,300
Profit and Loss	–												25	–	3		25	1,179	–	1,232
Suspense	–											—136	—9,100	2,249	—1,539	—14,940	—3,734	—5,878	1,232	—31,846
Expenditure by Civil Department	–											1,509	–	–	7,032	12,627	4,234	21,579	5,399	52,380
	£.											89,441	271,514	99,003	675,756	273,626	240,508	146,500	292,445	2,088,793
TOTAL PROVINCIAL	£.											89,441	322,025	99,003	675,756	273,626	240,508	146,500	292,445	2,139,304
INCORPORATED LOCAL FUNDS.																				
OTHER SERVICES.																				
Civil Buildings:																				
New works	145				449			–	211			660	757	76	–	–	2,959	4,073	472	11,686	20,683
Repairs	"				2			–	7			9		1	–	–	3,161	2,895	150	6,812	13,028
	£.				451			–	218			669	757	77	–	–	6,120	6,968	622	18,498	33,711
Communications:																				
New works	146				388			–	804			1,192	4,058†	24,963	376	–	40,646	18,289	7,065	59,585	156,174
Repairs	"				422			–	1,305			1,727	287	1,561	42	–	95,822	29,922	13,709	66,536	209,606
	£.				810			–	2,109			2,919	4,345	26,524	418	–	136,468	48,211	20,774	126,121	365,780
Carried forward	£.				1,261			–	2,327			3,588	5,102	26,601	418	–	142,588	55,179	21,396	144,619	399,491

* Includes 924 *l.*, being the amount of advances held on the auxiliary books of the Accountant General, Public Works Department, pending adjustment next year in the Accounts of the Provinces concerned.
† Includes 25 *l.* outlay incurred by the Nagpur-Chhattisgarh Railway on the Gondia Feeder Road.

No. 48.—ABSTRACT ACCOUNT of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Other Public Works, &c.—*continued.*

	For Details *see* page	INDIA, GENERAL. Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Buildings under Quetta Agency.	TOTAL.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	–	–	–	1,261	–	–	2,327	–	3,588	5,102	26,601	418	–	142,588	55,179	21,396	144,619	399,491
INCORPORATED LOCAL FUNDS—*contd.*																		
Other Services—*continued.*																		
Miscellaneous Public Improvements:																		
New works	147	–	–	53	–	–	–	–	53	–	13,758	–	–	1,188	2,316	1	22,097	39,413
Repairs	"	–	–	10	–	–	56	–	66	–	228	–	–	2,079	1,860	545	5,959	10,737
	£.	–	–	63	–	–	56	–	119	–	13,986	–	–	3,267	4,176	546	28,056	50,150
TOTAL Works and Repairs	–	–	–	1,324	–	–	2,383	–	3,707	5,102*	40,587	418	–	145,855	59,355	21,942	172,675	449,641
Establishment	–	–	–	265	–	–	238	–	503	218	4,385	33	–	36,781	7,165	2,363	20,759	72,207
Tools and plant	–	–	–	20	–	–	48	–	68	35	1,274	2	–	555	182	358	1,395	3,869
Profit and Loss	–	—	—	–	—	–	–	—	—	—	–	–	–	—	–	–	–	—
Suspense	–	—	—	–	—	–	–	—	—	—	–	–	–	—	–	–	–	—
Expenditure by Civil Department	–	–	898	201	–	–	541	–	1,640	32,643	19,145	28,481	389,912	29,841	–	352,310	12,067	866,039
TOTAL INCORPORATED LOCAL FUNDS	£.	–	898	1,810	–	–	3,210	–	5,918	37,998	65,391	28,934	389,912	213,032	66,702	376,973	206,896	1,391,756
Deduct,—Amount shown by Telegraph Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	680	680
GRAND TOTAL	£.	676,851	72,959	16,729	26,057	3,610	43,656	84,820	924,682	160,368	387,416	152,190	1,218,106	520,256	409,165	599,436	646,079	5,017,698

	£.	£.	
EXPENDITURE IN ENGLAND:—			
Royal Indian Engineering College	19,839		
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College	7,758		
Passage to India of Officers on appointment	1,607		
	£.		
Furlough pay and allowances of Military Officers in the Public Works Department	42,534		
Absentee allowances of Officers of the Uncovenanted Service employed in the Public Works Department	17,531		
	60,065		
Expenses of Officers of the Public Works Department visiting works, &c.	77		
		89,346	
Stores for India:			
For Bengal	5,222		
For Bombay	1,450		
		6,672	
			96,018
GRAND TOTAL, OTHER PUBLIC WORKS		£.	5,113,716

* Includes 25 *l.* outlay incurred by the Nagpur-Chhattisgarh Railway on the Gondia Feeder Road.

No. 48 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1882.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.								Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	New Sets of Buildings, including Subsidiary, Auxiliary, and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	76,312	20,331	3,269	6,414	1,390	1,992	3,329	9,200	–	11,220	10,737	4,357	133	2,657	30,522	14,866	–	2,837	–	199,566	13	199,553
Central India - - - - -	4,109	–	1,391	–	–	–	145	926	–	43	74	222	–	–	357	–	–	–	–	7,267	190	7,077
Coorg - - - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11	–	–	–	11	–	11
Hyderabad - - - - - -	9,566	–	687	–	–	–	116	–	–	179	510	22	–	–	988	118	–	–	–	12,186	–	12,186
Port Blair - - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rajputana - - - - - -	107	959	–	55	–	–	–	833	–	6	978	434	–	–	451	–	–	–	–	3,823	–	3,823
Buildings under Quetta Agency -	6,019	–	470	–	–	–	2,419	1,071	21	129	3,734	1,358	–	5,644	3,723	4,723	–	–	–	29,311	–	29,311
Central Provinces - - - - -	9,576	–	–	–	–	–	–	650	–	321	357	212	–	–	130	4,087	–	–	–	15,333	–	15,333
Assam - - - - - - - -	–	–	–	–	–	–	–	384	–	–	296	–	–	14,185	346	–	–	–	–	15,211	–	15,211
Bengal - - - - - - - -	–	–	–	–	–	–	–	297	–	77	180	8,313	–	–	83	33	–	–	–	8,983	–	8,983
North Western Provinces and Oudh	1,511	–	–	–	–	–	–	–	–	–	–	–	–	–	–	13	–	–	–	1,524	–	1,524
Punjab - - - - - - - -	–	–	450	–	2	–	1,277	14,487	–	16	1	–	–	13,138	129	1,138	–	–	–	30,638	–	30,638
Madras - - - - - - -	6,121	264	3	–	–	–	–	398	–	1,623	215	964	962	–	892	116	–	–	–	11,558	–	11,558
Bombay - - - - - - -	15,213	37	1,059	–	–	–	–	6,563	–	6,179	4,502	1,703	–	–	1,546	3,456	–	1,780	–	42,038	90	41,948
TOTAL - - - £.	128,534	21,591	7,329	6,469	1,392	1,992	7,286	34,809	21	19,793	21,584	17,585	1,095	35,624	39,167	28,561	–	4,617	–	377,449	293	377,156

No. 48 B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS, for the Year ended 31st March 1882.

PROVINCES.	ACCOMMODATION FOR TROOPS.					Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to Hill Stations, or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Buildings for European Troops.	Buildings for Native Troops.	Quarters for Officers.	Rest Houses.	Rents of Buildings or Compensation for Quarters.													
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	138,076	9,862	3,343	–	–	6,338	8,406	16,090	1,014	14,935	32,807	12,741	–	2,157	–	245,749	–	245,749
Central India - - - - -	3,380	670	–	–	150	133	82	111	–	–	1,378	32	–	–	–	5,936	290	5,646
Coorg - - - - - - -	–	127	–	–	–	–	18	–	–	–	–	–	–	–	–	145	–	145
Hyderabad - - - - -	3,909	238	–	–	210	37	82	26	–	–	1,385	–	–	–	–	5,887	–	5,887
Rajputana - - - - -	3,972	562	15	–	80	20	202	155	–	–	1,034	–	–	–	–	6,040	–	6,040
Buildings under Quetta Agency -	4,214	114	156	–	–	–	578	–	–	–	92	–	–	–	–	5,154	–	5,154
Central Provinces - - - -	4,196	1,032	–	–	–	135	547	486	–	–	1,293	20	–	–	–	7,709	–	7,709
Assam - - - - - - -	34	967	–	–	–	–	119	–	–	343	310	364	–	–	–	2,137	–	2,137
Bengal - - - - - - -	668	695	–	–	73	20	57	33	–	–	678	–	–	–	–	2,424	–	2,424
North Western Provinces and Oudh	–	201	–	–	–	–	–	–	520	–	203	81	–	–	–	1,005	–	1,005
Punjab - - - - - - -	39	4,409	141	–	–	140	660	10	–	8,074	3,679	2,429	–	–	–	19,581	571	19,010
Madras - - - - - -	11,241	900	–	–	3,267	2,815	1,839	1,845	490	–	4,100	413	–	–	–	26,910	–	26,910
Bombay - - - - - -	14,656	5,248	2,196	–	3,711	4,528	2,130	1,513	–	–	10,460	1,878	–	1,405	–	47,725	3	47,722
TOTAL - - - £.	184,385	25,225	5,851	–	7,491	14,166	14,720	20,269	2,024	23,352	57,419	17,958	–	3,542	–	376,402	864	375,538

No. 48 c.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1882.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Imperial Museum.	Educational.	Churches and Burial Grounds.	Jails.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	–	–	–	–	–	–	–	–	–	43,572	–	–	–	–	–	2,426	–	–	–	–	–	45,998	–	45,998
Central India	–	–	–	–	–	–	173	16	1,627	–	–	–	–	–	1,108	82	22	46	59	–	179	3,312	1,325	1,987
Coorg	–	–	–	–	–	–	–	–	521	–	–	–	–	–	366	–	1,156	–	–	–	–	2,043	–	2,043
Hyderabad	–	–	–	–	–	–	255	4	733	–	–	–	–	–	–	20	–	–	–	–	–	1,012	–	1,012
Port Blair	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	605	–	–	–	598	1,203	–	1,203
Rajputana	–	16	–	–	–	–	410	9	562	–	–	–	–	–	9,906	23	69	41	–	–	15	11,051	1,905	9,146
Buildings under Quetta Agency	–	–	–	–	–	–	565	127	9,492	–	–	–	–	–	–	51	–	20	285	3,030	—711	12,859	–	12,859
Central Provinces	–	–	–	–	–	–	239	53	–	–	–	–	–	–	–	–	–	–	–	–	–	292	–	292
Assam	–	–	–	–	–	–	208	790	543	–	–	–	–	–	–	–	–	–	–	–	–	1,541	–	1,541
Bengal	–	–	112	1,866	3,025	31	2,119	3,492	76	11,061	–	–	17,840	3,687	–	56	–	–	–	–	38,674	37,039	–	37,039
North Western Provinces and Oudh	–	–	–	2,440	–	–	2,333	503	–	–	862	–	–	–	40	–	–	–	–	–	–	6,238	–	6,238
Punjab	–	–	–	–	–	–	1,829	4,095	–	–	–	–	–	590	–	–	–	–	–	–	–	6,514	87	6,427
Madras	–	–	341	–	–	–	9,295	9,568	–	–	–	–	–	–	–	–	–	–	–	–	–	19,204	–	19,204
Bombay	–	–	3,380	–	2,720	–	374	413	–	–	–	–	–	1	–	–	–	–	–	–	–	6,888	–	6,888
TOTAL £.	–	16	3,833	4,306	10,745	31	17,800	19,130	13,554	54,633	862	–	17,840	4,278	11,420	2,658	1,852	107	344	3,030	38,755	205,194	3,317	201,877

No. 48 D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1882.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings, and Secretariat Offices of Government of India.	Law and Justice.	Jails.	Imperial Museum.	Surveyor General's Office.	Public Works Buildings.	Educational.	Churches and Burial-grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	–	–	–	–	–	–	–	–	–	–	4,485	–	–	–	–	–	–	6,040	–	–	10,525	–	10,525
Central India	–	–	–	17	–	–	158	170	744	–	–	64	171	–	–	–	–	127	20	483	1,954	411	1,543
Coorg	–	–	–	–	–	–	–	–	32	–	–	–	–	–	–	–	–	–	–	148	180	–	180
Hyderabad	–	–	–	–	–	–	145	11	537	–	–	–	–	–	–	–	–	91	–	2	786	–	786
Port Blair	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,251	1,251	–	1,251
Rajputana	–	18	–	–	–	–	101	68	493	–	–	357	109	–	–	–	259	163	–	312	1,880	–	1,880
Buildings under Quetta Agency	–	–	–	–	–	–	8	–	617	–	–	–	–	–	–	–	–	–	–	–	625	–	625
Central Provinces	–	–	–	–	–	–	157	56	–	–	–	–	–	–	–	–	–	–	–	–	213	–	213
Assam	–	–	–	–	–	–	102	147	–	–	–	–	–	–	–	–	–	–	–	–	249	–	249
Bengal	–	–	18,323	948	682	78	1,109	1,332	292	–	4,830	–	–	215	49	–	–	62	–	35	27,955	949	27,006
North Western Provinces and Oudh	–	90	–	2,406	–	–	1,176	278	–	364	–	–	–	–	–	–	1,562	18	–	–	5,894	–	5,894
Punjab	–	–	91	–	–	–	1,507	831	–	–	–	–	–	–	–	–	–	–	–	–	2,129	–	2,129
Madras	–	–	–	–	–	–	208	192	–	–	–	–	–	–	–	–	–	–	–	–	400	–	400
Bombay	–	–	1,572	–	291	–	992	749	–	174	–	–	–	872	–	–	–	–	–	–	4,650	–	4,650
TOTAL £.	–	108	19,986	3,371	973	78	5,663	3,534	2,715	538	9,315	421	280	1,087	49	–	1,821	6,501	20	2,231	58,691	1,360	57,331

No. 48 E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1882.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central India	15,291	10	-	-	-	-	-	-	-	15,301	9,394	5,907
Coorg	-	4	4,695	-	-	-	-	-	-	4,699	-	4,699
Rajputana	367	1,473	-	-	-	-	-	204	-	2,044	-	2,044
Buildings under Quetta Agency	3,259	-	-	-	-	-	-	1,700	-	4,959	-	4,959
TOTAL £.	18,917	1,487	4,695	-	-	-	-	1,904	-	27,003	9,394	17,609

No. 48 F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1882.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water Supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	-	-	-	-	1,138	-	-	-	-	-	1,138	-	1,138
Bengal	-	-	-	-	-	-	-	41	-	16	57	-	57
Punjab	-	-	-	-	27,274	-	-	-	-	-	27,274	-	27,274
Madras	-	-	-	-	-	-	-	-	-	54	54	-	54
Bombay	-	-	-	-	-	-	9,644	-	-	-	9,644	-	9,644
TOTAL £.	-	-	-	-	28,412	-	9,644	41	-	70	38,167	-	38,167

No. 48 G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1882.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central India	30,380	13	-	-	-	-	-	-	-	30,393	4,276	26,117
Coorg	4,154	-	-	-	-	-	-	-	-	4,154	-	4,154
Rajputana	3,488	-	-	1,264	-	-	-	268	-	5,020	-	5,020
Buildings under Quetta Agency	928	-	-	-	-	-	-	102	-	1,030	-	1,030
TOTAL £.	38,950	13	-	1,264	-	-	-	370	-	40,597	4,276	36,321

No. 48 H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1882.

PROVINCES.	Improvements to Towns, &c.	Water Supply.	Harbour and Navigation.	Lighthouses.	Lighting.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
Bengal	-	-	-	152	-	152	-	152
Madras	-	-	-	167	-	167	-	167
Bombay	-	-	-	181	-	181	-	181
TOTAL £.	-	-	-	500	-	500	-	500

No. 48 I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1882.

PROVINCE.	ACCOMMODATION FOR TROOPS.		Ordnance Works.	Commissariat.	Staff and Miscellaneous.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Stud.	Rest-houses.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Europeans in the Plains.	Native Infantry.											
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
British Burmah - -	13,388	1,667	2,640	1,167	4,588	1,532	1,024	- -	- -	- -	26,006	- -	26,006
TOTAL - - £.	13,388	1,667	2,640	1,167	4,588	1,532	1,024	- -	- -	- -	26,006	- -	26,006

No. 48 J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to MILITARY WORKS, for the Year ended 31st March 1882.

PROVINCE.	ACCOMMODATION FOR TROOPS.				Ordnance Works.	Commissariat.	Staff and Miscellaneous.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Buildings for European Troops.	Buildings for Native Troops.	Temporary Barracks.	Rent of Buildings, or Compensation for Quarters.									
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
British Burmah - -	6,377	2,048	413	284	657	1,426	114	2,809	943	- -	15,071	- -	15,071
TOTAL - - £.	6,377	2,048	413	284	657	1,426	114	2,809	943	- -	15,071	- -	15,071

No. 48 K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1882.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Printing.	Political Agency.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces - -	–	–	–	–	–	470	–	–	1,050	–	869	1,274	2,580	495	–	3,295	–	–	–	–	–	129	10,162	–	10,162
British Burmah - - -	16,151	1,426	–	4,799	–	5,545	–	–	–	–	4,922	2,488	13,428	5,124	–	764	353	–	–	–	–	11,167	66,167	–	66,167
Assam - - - - -	–	–	–	–	–	289	748	–	–	–	6,767	409	5,491	178	–	778	345	1,009	–	–	–	1,306	17,320	–	17,320
Bengal - - - - -	–	–	42,351	1,321	175	1,773	41,846	194	–	4,644	33,237	1,852	85,596	6,426	–	13,178	42,388	–	–	–	–	22,002	296,983	4,057	292,926
North Western Provinces and Oudh - - - -	–	–	14,111	1,477	–	599	1,082	–	–	9,012	2,487	664	21,445	5,394	–	5,278	577	–	–	–	–	176	62,302	–	62,302
Punjab - - - - -	–	–	–	–	–	11,701	–	–	1,522	–	4,417	1,183	7,424	7,421	–	3,727	7,320	–	–	–	–	1,631	46,346	2,926	43,420
Madras - - - - -	–	1,025	–	–	–	14,529	–	–	599	–	1,839	1,380	3,871	2,029	–	1,687	3,725	–	–	–	–	8,334	39,018	–	39,018
Bombay - - - - -	–	–	–	–	–	17,883	–	–	106	–	4,075	2,836	390	6,676	–	4,505	2,538	–	–	–	–	3,304	42,313	–	42,313
TOTAL - - £.	16,151	2,451	56,462	7,597	175	52,789	43,676	194	3,277	13,656	58,613	12,086	140,225	33,743	–	33,212	57,246	1,009	–	–	–	48,049	580,611	6,983	573,628

No. 48 L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1882.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Political Agency.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces - -	–	–	–	–	–	734	–	–	27	–	1,156	386	–	1,858	694	–	123	143	–	–	–	–	563	5,684	–	5,684
British Burmah - - -	144	228	–	364	–	1,050	–	–	–	–	2,045	796	–	957	129	–	497	334	–	–	–	–	1,922	8,466	–	8,466
Assam - - - - -	–	–	–	–	–	338	–	–	–	1	1,784	322	–	677	297	–	185	77	–	–	–	–	710	4,391	–	4,391
Bengal - - - - -	–	–	10,678	1,057	142	1,833	2,760	34	–	30	8,326	1,843	66	7,671	1,513	190	4,962	4,610	1,025	–	–	–	568	47,308	–	47,308
North Western Provinces and Oudh - - - -	–	–	7,118	928	–	670	145	116	–	267	2,817	975	–	4,302	7,440	–	1,221	–	–	–	–	–	435	26,434	–	26,434
Punjab - - - - -	–	–	–	–	–	6,980	–	–	900	–	850	760	–	5,570	5,200	–	1,602	838	–	–	–	–	1,054	23,754	50	23,704
Madras - - - - -	–	–	–	–	–	5,316	–	–	11	–	633	1,720	–	373	216	–	106	165	–	–	–	–	3,100	11,670	–	11,670
Bombay - - - - -	–	–	–	–	–	13,485	–	–	1,230	–	3,132	2,768	–	1,567	3,088	–	1,615	2,508	–	–	–	–	2,018	31,411	–	31,411
TOTAL - - £.	144	228	17,796	2,349	142	30,406	2,905	150	2,168	298	20,773	9,570	66	22,975	18,577	190	10,311	8,675	1,025	–	–	–	10,370	159,118	50	159,068

No. 48 M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1882.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	23,198	39	- -	–	–	- -	- -	410	–	–	23,647	- -	23,647
British Burmah	113,787	- -	- -	–	–	370	- -	- -	–	–	114,157	- -	114,157
Assam	12,526	774	14,865	–	113	- -	- -	904	–	982	30,164	- -	30,164
Bengal	60,693	53,862	- -	–	–	- -	- -	221	–	–	114,776	- -	114,776
North Western Provinces and Oudh	14,197	- -	- -	–	324	- -	- -	1,451	–	–	15,972	- -	15,972
Punjab	6,827	4,075	2	–	3,253	- -	- -	997	–	–	15,154	- -	15,154
Madras	8,279	- -	- -	–	–	- -	18	- -	–	–	8,297	- -	8,297
Bombay	31,438	- -	- -	–	–	- -	- -	- -	–	–	31,438	- -	31,438
TOTAL £.	270,945	58,750	14,867	–	3,690	370	18	3,983	–	982	353,605	- -	353,605

No. 48 N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1882.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	27,455	592	- -	–	–	–	–	- -	–	- -	28,047	- -	28,047
British Burmah	30,569	- -	- -	–	–	–	–	- -	–	- -	30,569	- -	30,569
Assam	10,005	1,769	39	–	93	–	–	1,419	–	- -	13,325	- -	13,325
Bengal	79,082	16,858	- -	–	–	–	–	810	–	- -	96,750	- -	96,750
North Western Provinces and Oudh	84,848	- -	- -	–	10,960	–	–	2,066	–	- -	97,874	- -	97,874
Punjab	71,820	10,666	- -	–	18,244	–	–	1,953	–	- -	102,683	311	102,372
Madras	1,679	- -	- -	20	–	125	780	- -	–	- -	2,604	- -	2,604
Bombay	91,069	- -	- -	–	–	–	–	- -	–	- -	91,069	- -	91,069
TOTAL £.	396,527	29,885	39	20	29,297	125	780	6,248	–	- -	462,921	311	462,610

No. 48 o.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds on Works of Miscellaneous Public Improvement, for the Year ended 31st March 1882.

PROVINCES.	Improvements to Towns, &c.	Market.	Water Supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture.	Lighting.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	–	–	1,110	–	–	–	–	–	–	–	1,110	–	1,110
British Burmah	3,230	89	30	4,441	347	1,599	–	–	–	676	10,412	–	10,412
Assam	–	–	–	409	–	332	–	–	–	–	741	–	741
Bengal	–	33	21	4,865	–	281	–	–	170	9,972	15,342	–	15,342
North Western Provinces and Oudh	–	–	15,854	–	–	–	–	–	–	–	15,854	–	15,854
Punjab	68	133	*—4,618*	–	–	169	–	–	–	–	*—4,248*	*– 4,754*	506
Madras	–	–	–	–	–	–	115	–	–	–	115	–	115
Bombay	–	–	–	5,528	–	–	–	–	–	246	5,774	–	5,774
Total £	3,298	255	12,397	15,243	347	2,381	115	–	170	10,894	45,100	*—4,754*	49,854

No. 48 p.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds on Repairs to Works of Miscellaneous Public Improvement, for the Year ended 31st March 1882.

PROVINCES.	Improvements to Towns, &c.	Market.	Water Supply.	Harbours and Navigation.	Lighthouses.	Sewerage, including Drainage.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	—	—	—	—	—	—	—	—	—	—
British Burmah	–	–	–	–	401	–	–	401	–	401
Assam	–	–	14	–	–	–	–	14	–	14
Bengal	–	5	–	2,592	–	–	2,367	4,964	–	4,964
Punjab	3,565	–	2	–	–	167	–	3,734	–	3,734
Madras	1	–	49	468	–	–	–	518	–	518
Bombay	–	–	62	550	–	–	1,847	2,459	–	2,459
Total £.	3,566	5	127	3,610	401	167	4,214	12,090	–	12,090

No. 48 Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1882.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	449	–	–	–	–	449	–	449
Rajputana	–	–	–	–	–	–	–	–	–	–	–	–	–	59	–	–	152	–	–	–	–	–	211	–	211
Central Provinces	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	757	757	–	757
British Burmah	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	35	9	–	–	–	32	76	–	76
North Western Provinces and Oudh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,220	1,344	–	–	–	395	2,959	–	2,959
Punjab	–	–	–	–	–	261	–	–	–	–	–	–	–	–	–	–	2,739	705	–	–	–	368	4,073	–	4,073
Madras	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	472	–	–	–	–	472	–	472
Bombay	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8,614	3,000	–	–	–	89	11,703	17	11,686
TOTAL £.	–	–	–	–	–	261	–	–	–	–	–	–	–	59	–	–	12,760	5,979	–	–	–	1,641	20,700	17	20,683

No. 48 R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1882.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	2	–	2
Rajputana	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7	–	–	–	–	–	7	–	7
British Burmah	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	1	–	1
North Western Provinces and Oudh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2,119	582	–	–	–	460	3,161	–	3,161
Punjab	–	–	–	–	–	76	–	–	–	–	–	–	–	–	–	–	1,918	738	–	–	–	163	2,895	–	2,895
Madras	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	150	150	–	150
Bombay	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6,322	763	–	–	–	84	7,169	357	6,812
TOTAL £.	–	–	–	–	–	76	–	–	–	–	–	–	–	–	–	–	10,366	2,084	–	–	–	859	13,385	357	13,028

No. 48 s.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1882.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	–	–	388	–	–	–	–	–	–	–	388	–	388
Rajputana	–	–	804	–	–	–	–	–	–	–	804	–	804
Central Provinces	–	–	2,431	–	450	–	–	1,177	–	–	4,058	–	4,058
British Burmah	1,914	1,501	20,316	1,232	–	–	–	–	–	–	24,963	–	24,963
Assam	–	–	376	–	–	–	–	–	–	–	376	–	376
Bengal	–	–	–	–	–	–	–	–	–	–	–	–	–
North Western Provinces and Oudh	8,026	24,721	7,619	280	–	–	–	–	–	–	40,646	–	40,646
Punjab	–	–	11,363	–	5,859	–	–	828	239	–	18,289	–	18,289
Madras	–	–	4,356	717	1,992	–	–	–	–	–	7,065	–	7,065
Bombay	–	–	59,646	–	–	–	–	–	–	–	59,646	61	59,585
TOTAL £.	9,940	26,222	107,299	2,229	8,301	–	–	2,005	239	–	156,235	61	156,174

No. 48 T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1882.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	–	–	422	–	–	–	–	–	–	422	–	422
Rajputana	–	–	1,227	–	–	–	47	31	–	1,305	–	1,305
Central Provinces	–	–	218	–	–	–	69	–	–	287	–	287
British Burmah	–	–	1,561	–	–	–	–	–	–	1,561	–	1,561
Assam	–	–	42	–	–	–	–	–	–	42	–	42
North Western Provinces and Oudh	53,616	20,838	18,107	3,171	–	–	–	–	–	95,822	–	95,822
Punjab	–	–	20,883	–	1,790	–	1,850	5,399	–	29,922	–	29,922
Madras	–	–	13,709	–	–	–	–	–	–	13,709	–	13,709
Bombay	–	–	67,700	–	–	–	–	–	–	67,700	1,164	66,536
TOTAL £.	53,616	20,838	123,959	3,171	1,790	–	1,966	5,430	–	210,770	1,164	209,606

No. 48 v.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1882.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water Supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	38	-	15	-	-	-	-	-	53	-	53
British Burmah	1,506	10,422	-	1,579	-	251	-	-	13,758	-	13,758
North Western Provinces and Oudh	-	-	-	-	-	1,188	-	-	1,188	-	1,188
Punjab	-	-	1,566	-	-	-	-	750	2,316	-	2,316
Madras	-	-	-	-	-	-	-	1	1	-	1
Bombay	-	-	23,245	7,311	-	-	-	-	30,556	8,459	22,097
TOTAL £.	1,544	10,422	24,826	8,890	-	1,439	-	751	47,872	8,459	39,413

No. 48 w.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1882.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water Supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	10	-	-	-	-	-	-	-	10	-	10
Rajputana	50	-	5	-	-	-	-	1	56	-	56
British Burmah	177	51	-	-	-	-	-	-	228	-	228
North Western Provinces and Oudh	6	-	1,783	-	-	290	-	-	2,079	-	2,079
Punjab	-	-	1,733	-	-	-	-	127	1,860	-	1,860
Madras	545	-	-	-	-	-	-	-	545	-	545
Bombay	-	-	5,866	437	542	-	-	-	6,845	886	5,959
TOTAL £.	788	51	9,387	437	542	290	-	128	11,623	886	10,737

No. 49.—DETAILED ACCOUNT of Expenditure on Establishments

(Excluding

PARTICULARS.	General and Political.					
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	
DIRECTION.	£.	£.	£.	£.	£.	
Chief Engineer and Secretariat.						
Inspector General and assistant	9,326	—	—	—	—	1
Chief engineer and assistants	-	-	-	-	-	2
Upper subordinates	—	—	—	—	—	3
Office establishment	4,933	-	-	-	-	4
Travelling allowances	569	-	-	-	-	5
Contingencies	873	-	-	-	-	6
Local allowances	—	—	—	—	—	7
TOTAL £.	15,701	-	-	-	-	8
Superintending Engineers.						
Superintending engineers and assistants	10,498	2,163	-	1,603	-	9
Upper subordinates	—	—	—	—	—	10
Office establishment	3,314	1,291	30	417	-	11
Travelling allowances	807	174	-	56	-	12
Contingencies	874	163	-	45	-	13
Local allowances	-	-	-	-	-	14
TOTAL £.	15,493	3,791	30	2,121	-	15
TOTAL DIRECTION £.	31,194	3,791	30	2,121	-	16
CONSTRUCTION.						
Engineer establishment, consisting of executive and assistant engineers	35,774	6,954	854	1,556	-	17
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	20,108	3,112	459	1,028	1,147	18
Lower subordinates, consisting of sub-overseers and sub-surveyors	6,702	1,855	409	102	-	19
Petty establishment	3,839	1,291	64	114	-	20
Office establishment, including accountants	14,250	2,621	395	837	-	21
Medical establishment	-	-	-	-	-	22
Local allowances	-	-	-	-	-	23
Travelling allowances	7,683	2,387	664	304	-	24
Contingencies	3,510	509	36	159	-	25
TOTAL CONSTRUCTION £.	91,866	18,729	2,881	4,100	1,147	26
ACCOUNTS.						
Examiners, and deputy and assistant examiners	1,873	612	-	195	-	27
Accountants	3,361	855	-	209	-	28
Clerks and office servants	1,770	282	-	200	-	29
Travelling allowances	162	64	-	29	-	30
Contingencies	552	50	-	37	-	31
Local allowances	-	-	-	-	-	32
TOTAL ACCOUNTS £.	7,718	1,863	-	670	-	33
Collection of revenue	-	-	-	-	-	34
Conservancy, police, and navigation establishments	—	—	—	—	—	35
Special establishment for surveys	—	—	—	—	—	36
Barrack Department	13,180	1,026	-	-	-	37
TOTAL AMOUNT AUDITED £.	143,958	25,409	2,911	6,891	1,147	38
Add—Charges of other Departments and of previous year disbursed during the year	2,448	76	818	-	9	39
TOTAL £.	146,406	25,485	3,729	6,891	1,156	40
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	13,180	5,027	-	-	-	41
GRAND TOTAL £.	133,226	20,458	3,729	6,891	1,156	42

Note.—For details of distribution, *vide* pages 152 and 153.

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1882.

Railways.)

	RAJPUTANA.			Buildings under Quetta Agency.	CENTRAL PROVINCES.	BRITISH BURMAH.	ASSAM.
	Public Works.	Irrigation.	TOTAL.		Public Works.	Public Works.	Public Works.
	£.	£.	£.	£.	£.	£.	£.
1	—	—	—	—	—	—	—
2	- - -	- -	- - -	- - -	4,163	—	—
3	—	—	—	—	—	—	—
4	- - -	- -	- - -	- - -	2,027	—	—
5	- - -	- -	- - -	- - -	298	—	—
6	- - -	- -	- - -	- - -	357	—	—
7	—	—	—	—	—	—	—
8	- - -	- -	- - -	- - -	6,845	—	—
9	1,715	- -	1,715	3,469	- - -	4,721	2,530
10	—	—	—	—	—	—	—
11	693	- -	693	975	- - -	2,721	1,170
12	301	- -	301	681	- - -	428	250
13	333	- -	333	224	- - -	410	345
14	- - -	- -	- - -	- - -	- - -	- - -	387
15	3,042	- -	3,042	5,349	- - -	8,280	4,682
16	3,042	- -	3,042	5,349	6,845	8,280	4,682
17	7,458	- -	7,458	3,969	8,108	20,745	10,601
18	1,093	- -	1,093	2,663	3,672	8,689	2,833
19	961	- -	961	720	1,313	3,582	962
20	289	- -	289	673	317	1,101	1,256
21	1,792	- -	1,792	1,792	2,803	6,856	3,410
22	- - -	- -	- - -	- - -	30	—	—
23	- - -	- -	- - -	- - -	- - -	- - -	3,743
24	1,840	- -	1,840	1,478	3,208	6,501	3,346
25	380	- -	380	350	543	1,678	593
26	13,813	- -	13,813	11,645	19,994	49,152	26,744
27	680	- -	680	- - -	817	1,259	633
28	504	- -	504	- - -	888	1,501	1,038
29	291	- -	291	- - -	552	781	402
30	18	- -	18	- - -	105	138	153
31	98	- -	98	- - -	133	223	175
32	- - -	- -	- - -	- - -	- - -	- - -	393
33	1,591	- -	1,591	- - -	2,495	3,902	2,794
34	- - -	117	117	—	—	—	—
35	—	—	—	—	—	—	—
36	—	—	—	—	—	—	—
37	1,211	- -	1,211	14	580	—	4
38	19,657	117	19,774	17,008	29,914	61,334	34,224
39	- - -	2,328	2,328	1,075	34	210	—
40	19,657	2,445	22,102	18,083	29,948	61,544	34,224
41	6,371	- -	6,371	14	3,849	1,163	73
42	13,286	2,445	15,731	18,069	26,099	60,381	34,151

No. 49.—Detailed Account of Expenditure on Establishments of the
(Excluding

PARTICULARS.	Bengal.			North Western Provinces and Oudh.			
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	
DIRECTION.	£.	£.	£	£.	£.	£.	
Chief Engineer and Secretariat.							
Inspector General and assistant	- -	- -	- -	- -	- -	- -	1
Chief Engineer and assistants	10,036	259	10,295	7,419	5,163	12,582	2
Upper and lower subordinates, and petty establishment	- -	- -	- -	- -	- -	- -	3
Office establishment	9,915	171	10,086	4,237	3,062	7,299	4
Travelling allowances	629	16	645	1,287	823	2,110	5
Contingencies	1,629	- -	1,629	871	548	1,419	6
Presidency and local allowances	210	- -	210	- -	- -	- -	7
Presidency house-rent	370	- -	370	- -	- -	- -	8
Total £.	22,789	446	23,235	13,814	9,596	23,410	9
Superintending Engineers.							
Superintending engineers and assistants	7,565	5,788	13,353	- -	4,498	4,498	10
Upper and lower subordinates	- -	- -	- -	- -	275	275	11
Office establishments	2,849	2,749	5,598	- -	1,686	1,686	12
Travelling allowances	369	373	742	- -	443	443	13
Contingencies	339	469	808	- -	458	458	14
Local allowance	164	- -	164	- -	- -	- -	15
Presidency house-rent	242	- -	242	- -	- -	- -	16
Total £.	11,528	9,379	20,907	- -	7,360	7,360	17
Total Direction £.	34,317	9,825	44,142	13,814	16,956	30,770	18
CONSTRUCTION.							
Engineer establishment, consisting of executive and assistant engineers	30,117	27,807	57,924	31,474	31,404	62,878	19
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	16,010	19,030	35,040	10,964	6,297	17,261	20
Lower subordinates	2,605	6,200	8,805	4,485	6,811	11,296	21
Petty establishment	1,256	2,769	4,025	1,523	4,998	6,521	22
Office establishment, including accountants	8,008	9,017	17,025	13,429	9,459	22,888	23
Medical establishment	- -	1,054	1,054	- -	510	510	24
Presidency and local allowances	1,291	666	1,957	- -	- -	- -	25
Travelling allowances	8,964	12,626	21,590	11,705	9,875	21,580	26
Presidency house rent	619	440	1,059	- -	- -	- -	27
Contingencies	1,636	2,537	4,173	2,228	2,753	4,981	28
Total Construction £.	70,506	82,146	152,652	75,808	72,107	147,915	29
ACCOUNTS.							
Examiners and deputy and assistant examiners	3,370	- -	3,370	1,647	1,407	3,054	30
Accountants	4,603	- -	4,603	1,980	2,260	4,240	31
Clerks and office servants	2,936	- -	2,936	2,193	1,242	3,435	32
Travelling allowances	230	- -	230	46	74	120	33
Contingencies	361	- -	361	167	101	268	34
Local allowances	557	- -	557	- -	- -	- -	35
Presidency house-rent	379	- -	379	- -	- -	- -	36
Total Accounts £.	12,436	- -	12,436	6,033	5,084	11,117	37
Collection of revenue	- -	16,968	16,968	1,494	33,361	34,855	38
Conservancy, police, and navigation establishments	- -	8,981	8,981	- -	3,500	3,500	39
Special establishment for surveys	- -	1,992	1,992	- -	- -	- -	40
Barrack department	- -	- -	- -	2	- -	2	41
Total Amount Audited £.	117,259	119,912	237,171	97,151	131,008	228,159	42
Add—Charges of other Departments and of previous year disbursed during the year	17,073	13,102	30,175	14,973	800	15,773	43
Total £.	134,332	133,014	267,346	112,124	131,808	243,932	44
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	20,656	18,186	38,842	191	- -	191	45
Grand Total £.	113,676	114,828	228,504	111,933	131,808	243,741	46

Note.—For details of distribution, *vide* pages 152 and 153.

Public Works Department for the Year ended 31st March 1882—*continued.*

Railways.)

	Punjab.			Madras.	Bombay.			Grand Total.		
	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	- -	- -	- -	- -	- -	- -	- -	9,326	- -	9,326
2	4,686	5,048	9,734	9,964	4,373	2,677	7,050	40,641	13,147	53,788
3	- -	- -	- -	- -	504	123	627	504	123	627
4	5,772	2,932	8,704	4,467	5,385	634	6,019	36,736	6,799	43,535
5	611	439	1,050	889	78	362	440	4,361	1,640	6,001
6	736	389	1,125	803	361	139	500	5,630	1,076	6,706
7	- -	- -	- -	- -	- -	- -	- -	210	- -	210
8	- -	- -	- -	- -	- -	- -	- -	370	- -	370
9	11,805	8,808	20,613	16,123	10,701	3,935	14,636	97,778	22,785	120,563
10	4,609	6,010	10,619	13,082	6,877	1,912	8,789	58,832	18,208	77,040
11	- -	137	137	- -	1,514	226	1,740	1,514	638	2,152
12	1,414	2,533	3,947	3,189	1,837	930	2,767	19,900	7,898	27,798
13	350	349	699	1,431	846	712	1,558	5,693	1,877	7,570
14	442	452	894	377	316	48	364	3,868	1,427	5,295
15	- -	- -	- -	- -	- -	- -	- -	551	- -	551
16	- -	- -	- -	- -	- -	- -	- -	242	- -	242
17	6,815	9,481	16,296	18,079	11,390	3,828	15,218	90,600	30,048	120,648
18	18,620	18,289	36,909	34,202	22,091	7,763	29,854	188,378	52,833	241,211
19	24,446	34,723	59,169	35,737	31,701	19,642	51,343	249,494	113,576	363,070
20	6,837	8,934	15,771	28,246	26,225	9,685	35,910	133,086	43,946	177,032
21	6,073	5,991	12,064	693	5,461	2,620	8,081	35,923	21,622	57,545
22	2,637	6,727	9,364	4,209	3,209	1,455	4,664	21,778	15,949	37,727
23	7,391	10,942	18,333	15,766	15,401	7,319	22,720	94,751	36,737	131,488
24	- -	2,426	2,426	- -	- -	89	89	30	4,079	4,109
25	- -	- -	- -	- -	- -	- -	- -	5,034	666	5,700
26	8,897	9,960	18,857	14,906	11,422	9,356	20,778	83,305	41,817	125,122
27	- -	- -	- -	- -	- -	- -	- -	619	440	1,059
28	2,168	2,858	5,026	2,362	2,011	1,410	3,421	18,163	9,558	27,721
29	58,449	82,561	141,010	101,919	95,430	51,576	147,006	642,183	288,390	930,573
30	2,451	1,595	4,046	3,114	3,675	- -	3,675	20,326	3,002	23,328
31	- -	2,027	2,027	5,377	4,509	- -	4,509	24,825	4,287	29,112
32	5,281	1,117	6,398	2,488	2,655	- -	2,655	19,831	2,359	22,190
33	162	106	268	342	154	- -	154	1,603	180	1,783
34	270	175	445	630	198	- -	198	2,894	276	3,170
35	- -	- -	- -	- -	- -	- -	- -	950	- -	950
36	- -	- -	- -	- -	- -	- -	- -	379	- -	379
37	8,164	5,020	13,184	11,951	11,191	- -	11,191	70,808	10,104	80,912
38	- -	23,894	23,894	355	- -	1,887	1,887	1,849	76,227	78,076
39	489	- -	489	11,649	- -	311	311	12,138	12,792	24,930
40	- -	668	668	2,562	- -	119	119	2,562	2,779	5,341
41	83	- -	83	- -	6,880	- -	6,880	22,980	- -	22,980
42	85,805	130,432	216,237	162,638	135,592	61,656	197,248	940,898	443,125	1,384,023
43	143	700	843	7,108	- -	750	750	43,967	17,680	61,647
44	85,948	131,132	217,080	169,746	135,592	62,406	197,998	984,865	460,805	1,445,670
45	13,746	15,444	29,190	2,331	10,791	212	11,003	77,392	33,842	111,234
46	72,202	115,688	187,890	167,415	124,801	62,194	186,995	907,473	426,963	1,334,436

No. 49A.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT, with the FINANCE AND REVENUE ACCOUNTS,

(Excluding

PARTICULARS.	Reference to Detailed Accounts.	INDIA, GENERAL. - - - - - Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	
WORKS AND REPAIRS.	Page.	£.	£.	£.	£.	£.	
PROTECTIVE PUBLIC WORKS - Original Works -	100	–	–	–	–	–	1
PROTECTIVE PUBLIC WORKS - Repairs - -	100	–	–	–	–	–	2
IRRIGATION AND NAVIGATION. (*Imperial, Provincial and Local.*)							
Ordinary Capital - - - - Original Works -	109 and 110	–	–	–	–	–	3
Ordinary Capital - - - - Repairs - -	109 and 110	–	–	–	–	–	4
Ordinary Revenue - - - - Original Works -	109 and 110	–	–	–	–	–	5
Ordinary Revenue - - - - Repairs - -	109 and 110	–	–	–	–	–	6
Ordinary Irrigation and Agricultural - Original Works -	110 and 111	–	–	–	–	–	7
Ordinary Irrigation and Agricultural - Repairs - -	110 and 111	–	–	–	–	–	8
OTHER PUBLIC WORKS.							
Imperial - - - - - - Original Works -	132	245,551	14,971	6,753	13,198	1,936	9
Imperial - - - - - - Repairs - -	132	256,274	33,306	4,479	6,673	1,251	10
Provincial - - - - - Original Works -	133	–	–	–	–	–	11
Provincial - - - - - Repairs - -	133	–	–	–	–	–	12
Local, Incorporated - - - Original Works -	134	–	–	890	–	–	13
Local, Incorporated - - - Repairs - -	134	–	–	434	–	–	14
IRRIGATION AND NAVIGATION. (*Imperial, Provincial, and Local.*)							
Productive Public Works, Revenue Account - - - - - - Original Works -	125	–	–	–	–	–	15
Productive Public Works, Revenue Account - - - - - - Repairs - -	125	–	–	–	–	–	16
Capital Productive Public Works, Irrigation - - - - - Original Works -	17 and 18	–	–	–	–	–	17
Capital Productive Public Works, Irrigation - - - - - Repairs - -	17 and 18	–	–	–	–	–	18
Capital Productive Public Works (Madras Harbour Works) - - Original Works -	20	–	–	–	–	–	19
Capital Productive Public Works (Madras Harbour Works) - - Repairs - -	20	–	–	–	–	–	20
GRAND TOTAL, WORKS AND REPAIRS - -	- £.	501,825	48,277	12,556	19,871	3,187	21
ESTABLISHMENT.							
PROTECTIVE PUBLIC WORKS - Establishment -	100	–	–	–	–	–	22
IRRIGATION AND NAVIGATION. (*Imperial, Provincial, and Local.*)							
Ordinary Capital - - - - - Establishment -	109 and 110	–	–	–	–	–	23
Ordinary Revenue - - - - - - ditto - -	109 and 110	–	–	–	–	–	24
Ordinary Irrigation and Agricultural - ditto - -	110 and 111	–	–	–	–	–	25
OTHER PUBLIC WORKS.							
Imperial - - - - - - Establishment -	132	133,226	20,458	3,464	6,891	1,156	26
Provincial - - - - - - - ditto - -	133	–	–	–	–	–	27
Local, Incorporated - - - - - ditto - -	134	–	–	265	–	–	28
IRRIGATION AND NAVIGATION. (*Imperial, Provincial, and Local.*)							
Productive Public Works, Revenue Account - - - - - - Establishment -	125	–	–	–	–	–	29
Capital Productive Public Works, Irrigation - - - - - - ditto - -	17 and 18	–	–	–	–	–	30
Capital Productive Public Works (Madras Harbour Works) - - ditto - -	20	–	–	–	–	–	31
GRAND TOTAL, ESTABLISHMENT - -	- £.	133,226	20,458	3,729	6,891	1,156	32
Deduct,—Charges for Civil Engineering College -	–	–	–	–	–	–	33
NET TOTAL, ESTABLISHMENT - -	- £.	133,226	20,458	3,729	6,891	1,156	34
PERCENTAGE OF NET TOTAL, ESTABLISHMENT, ON GRAND TOTAL, WORKS AND REPAIRS - - -	–	26·54	42·37	29·69	34·68	36·27	35

PERCENTAGE it bears to the OUTLAY on WORKS and REPAIRS, as shown in the for the Year ended 31st March 1882.

Railways.)

	- - INDIA, GENERAL.			Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rajputana.	Buildings under Quetta Agency.	TOTAL.									
	£.	£.	£.	£.	£.	£	£.	£.	£.	£.	£.	£.
1	–	–	–	–	–	–	–	5,153	31,930	3,723	59,399	100,205
2	–	–	–	–	–	–	–	–	–	–	–	–
3	1,015	–	1,015	–	7,511	–	33,810	2,270	–	16,618	18,394	79,618
4	–	–	–	–	–	–	–	–	–	–	–	–
5	937	–	937	–	821	–	–	4,394	641	532	6,911	14,236
6	2,608	–	2,608	–	4,205	–	3,824	3,107	17,234	15,035	75,958	121,971
7	126	–	126	–	25,696	577	147,135	2,684	13	27,327	1,987	205,545
8	–	–	–	–	2,743	1,371	58,254	1,098	–	77,033	12,234	152,733
9	15,013	47,129	344,551	16,763	–	16,752	96,079	7,762	64,339	30,816	58,480	635,542
10	12,940	6,809	321,732	7,922	–	2,386	29,582	6,899	21,139	27,477	52,553	469,690
11	–	–	–	34,919	216,742	48,225	423,044	94,128	59,080	47,430	79,525	1,003,093
12	–	–	–	33,731	54,507	17,730	149,022	124,308	129,810	14,792	124,939	648,839
13	1,015	–	1,905	5,582	38,762	376	–	44,793	24,678	7,538	93,368	217,002
14	1,368	–	1,802	287	1,790	42	–	101,062	34,677	14,404	79,307	233,371
15	–	–	–	–	–	–	292	7,656	6,157	5,496	126	19,727
16	–	–	–	–	–	–	63,032	72,448	30,853	38,104	15,640	220,077
17	–	–	–	–	–	–	78,133	108,750	191,064	28,493	41,605	448,045
18	–	–	–	–	–	–	–	–	–	–	–	–
19	–	–	–	–	–	–	–	–	–	66,386	–	66,386
20	–	–	–	–	–	–	–	–	–	–	–	–
21	35,022	53,938	674,676	99,204	352,777	87,459	1,082,207	586,512	611,615	421,204	720,426	4,636,080
22	–	–	–	–	–	–	–	3,988	6,476	2,050	10,947	23,461
23	254	–	254	–	1,727	–	5,737	108	–	4,600	5,185	17,611
24	1,743	–	1,743	–	1,149	–	879	7,692	21,262	4,839	27,491	65,055
25	448	–	448	–	4,261	90	45,335	731	–	29,499	3,049	83,413
26	13,048	18,069	196,312	6,176	–	4,784	25,320	18,538	14,700	16,047	22,766	304,643
27	–	–	–	19,705	48,859	29,244	88,356	56,614	50,337	70,578	81,276	444,969
28	238	–	503	218	4,385	33	–	36,781	7,165	2,363	20,759	72,207
29	–	–	–	–	–	–	35,140	87,542	46,947	23,423	6,509	199,561
30	–	–	–	–	–	–	27,737	31,747	41,003	6,908	9,013	116,408
31	–	–	–	–	–	–	–	–	–	7,108	–	7,108
32	15,731	18,069	199,260	26,099	60,381	34,151	228,504	243,741	187,890	167,415	186,995	1,334,436
33	–	–	–	–	–	–	–	15,890	–	–	–	15,890
34	15,731	18,069	199,260	26,099	60,381	34,151	228,504	227,851	187,890	167,415	186,995	1,318,546
35	44·92	33·49	29·53	26·31	17·11	39·05	21·11	38·84	30·72	39·75	25·96	28·44

No. 50.—DETAILED ACCOUNT of Expenditure on

(Excluding

PARTICULARS.	India, General.								Central Provinces.	British Burmah.			Assam.	
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Rajputana.			Buildings under Quetta Agency.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	
					Public Works.	Irrigation.	Total.							
NEW SUPPLIES.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Surveying and mathematical instruments	183	341	–	4	103	–	103	41	150	1,253	–	1,253	91	1
Machinery, including navigation plant	–	383	–	–	–	–	–	–	–	71	255	326	495	2
Tools	2,724	780	244	51	151	–	151	2,143	566	5,211	–	5,211	795	3
Plant	1,922	53	–	–	–	–	–	–	972	3,341	–	3,341	1,306	4
Office furniture	–	86	25	19	–	–	–	56	27	170	–	170	120	5
Camp equipage	533	–	–	–	6	–	6	50	–	95	–	95	–	6
Live stock	160	1	–	–	–	–	–	–	–	387	–	387	28	7
Rolling-stock for canals	–	–	–	–	–	–	–	–	–	–	–	–	–	8
Miscellaneous	–	–	–	–	–	26	26	73	–	–	496	496	–	9
Total New Supplies £.	5,522	1,644	269	74	260	26	286	2,363	1,715	10,528	751	11,279	2,835	10
Repairs, and carriage from place to place	1,042	278	17	177	143	33	176	363	154	1,327	624	1,951	320	11
Total	6,564	1,922	286	251	403	59	462	2,726	1,869	11,855	1,375	13,230	3,155	12
Add or deduct,— Charges by other Departments	–	—482	–	–	—1	1	–	–	—1,308	—116	–	—116	–	13
Grand Total £.	6,564	1,440	286	251	402	60	462	2,726	561	11,739	1,375	13,114	3,155	14
DISTRIBUTION OF THE FOREGOING:														
Protective Public Works	–	–	–	–	–	–	–	–	–	–	–	–	–	15
IRRIGATION AND NAVIGATION: *Imperial, Provincial and Local:*														
Ordinary, capital	–	–	–	–	–	34	34	–	–	–	–	–	–	16
Ordinary, revenue	–	–	–	–	–	6	6	–	–	–	–	–	–	17
Ordinary, irrigation and agricultural	–	–	–	–	–	20	20	–	–	–	1,375	1,375	1,311	18
OTHER PUBLIC WORKS:														
Imperial	6,564	1,440	266	251	354	–	354	2,726	813	–	–	–	287	19
Provincial	–	–	–	–	–	–	–	–	—287	10,465	–	10,465	1,555	20
Local, Incorporated	–	–	20	–	48	–	48	–	35	1,274	–	1,274	2	21
IRRIGATION AND NAVIGATION: *Imperial, Provincial and Local:*														
Productive Public Works, Revenue Account	–	–	–	–	–	–	–	–	–	–	–	–	–	22
Capital Productive Public Works, Irrigation	–	–	–	–	–	–	–	–	–	–	–	–	–	23
Capital (Madras Harbour Works)	–	–	–	–	–	–	–	–	–	–	–	–	–	24
Grand Total	6,564	1,440	286	251	402	60	462	2,726	561	11,739	1,375	13,114	3,155	25

Tools and Plant, for the Year ended 31st March 1882.

Railways.)

	Bengal.			North Western Provinces, and Oudh.			Punjab.			Madras.	Bombay.			Grand Total.		
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	509	–	509	176	–	176	272	–	272	1,120	*-1,431*	290	*-1,141*	2,812	290	3,102
2	4,569	27,773	32,342	32	190	222	18	–	18	364	–	5	5	5,932	28,223	34,155
3	4,949	–	4,949	696	–	696	620	–	620	2,965	1,121	*—155*	966	23,016	*—155*	22,861
4	–	–	–	–	–	–	–	–	–	2,621	1,281	761	2,042	11,496	761	12,257
5	222	–	222	225	–	225	235	–	235	–	160	169	329	1,345	169	1,514
6	–	–	–	138	–	138	–	–	–	66	26	30	56	914	30	944
7	19	–	19	–	–	–	229	–	229	95	95	–	95	1,014	–	1,014
8	–	–	–	–	–	–	–	1,047	1,047	–	–	–	–	–	1,047	1,047
9	–	14,231	14,231	–	3,827	3,827	15	5,221	5,236	–	–	–	–	88	23,801	23,889
10	10,268	42,004	52,272	1,267	4,017	5,284	1,389	6,268	7,657	7,231	1,252	1,100	2,352	46,617	54,166	100,783
11	1,210	10,592	11,802	377	1,086	1,463	524	10,812	11,336	5,743	1,702	724	2,426	13,377	23,871	37,248
12	11,478	52,596	64,074	1,644	5,103	6,747	1,913	17,080	18,993	12,974	2,954	1,824	4,778	59,994	78,037	138,031
13	*—142*	–	*—142*	*—1*	–	*—1*	*—106*	–	*—106*	5,398	–	–	–	3,242	1	3,243
14	11,336	52,596	63,932	1,643	5,103	6,746	1,807	17,080	18,887	18,372	2,954	1,824	4,778	63,236	78,038	141,274
15	–	–	–	–	3,187	3,187	–	1,395	1,395	210	–	1,917	1,917	210	6,499	6,709
16	–	5,311	5,311	–	–	–	–	–	–	417	–	*—830*	*—830*	417	4,515	4,932
17	–	*—279*	*—279*	–	257	257	–	166	166	983	–	479	479	983	629	1,612
18	–	26,516	26,516	–	12	12	–	–	–	2,302	–	187	187	3,613	28,110	31,723
19	1,498	–	1,498	199	–	199	869	–	869	1,623	1,485	–	1,485	18,375	–	18,375
20	9,838	–	9,838	889	–	889	756	–	756	*—3,180*	74	–	74	20,110	–	20,110
21	–	–	–	555	–	555	182	–	182	358	1,395	–	1,395	3,869	–	3,869
22	–	5,483	5,483	–	1,832	1,832	–	935	935	5,841	–	*—85*	*—85*	5,841	8,165	14,006
23	–	15,565	15,565	–	*—185*	*—185*	–	14,584	14,584	4,336	–	156	156	4,336	30,120	34,456
24	–	–	–	–	–	–	–	–	–	5,482	–	–	–	5,482	–	5,482
25	11,336	52,596	63,932	1,643	5,103	6,746	1,807	17,080	18,887	18,372	2,954	1,824	4,778	63,236	78,038	141,274

No. 51.—ACCOUNT of Provincial Receipts and Disbursements, for the Year ended 31st March 1882.

	Receipts.				Disbursements.		Provincial Surpluses.	Provincial Deficits.
	Opening Balance.	Allotments from Imperial Revenues.	Revenues.	Total.	Expenditure.	Closing Balance.	Increase of Balance.	Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	66,382	139,978	541,105	747,465	585,862	161,603	95,221	—
British Burmah	288,597	- -	1,214,679	1,503,276	1,152,314	350,962	62,365	—
Assam	58,016	- -	432,399	490,415	386,825	103,590	45,574	—
Bengal	499,112	636,946	3,976,090	5,112,148	4,357,847	754,301	255,189	—
North Western Provinces and Oudh	666,561	776,046	2,377,515	3,820,122	2,485,948	1,334,174	667,613	—
Punjab	150,314	633,445	873,633	1,657,392	1,361,099	296,293	145,979	—
Madras	73,071	852,485	259,486	1,185,042	1,047,705	137,337	64,266	—
Bombay	148,003	1,690,171	2,172,901	4,011,075	3,444,289	566,786	418,783	—
Total £.	1,950,056	4,729,071	11,847,808	18,526,935	14,821,889*	3,705,046	1,754,990	—

* Excluding 115,590 *l.* transferred from Local Funds.

No. 52.—ACCOUNT of Incorporated Local Funds, for the Year ended 31st March 1882.

	Receipts.			Total.	Disbursements.			Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
	Opening Balance.	Revenue.	Debt (Deposits and Advances).		Expenditure.	Debt (Deposits and Advances).	Closing Balance.	Increase of Balance.	Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
India, General	6,591	17,753	- -	24,344	18,980	- -	5,364	- -	1,227
Central Provinces	44,867	59,051	8,187	112,105	66,251	3,703	37,151	- -	7,200
British Burmah	97,531	102,123	- -	199,654	109,131	- -	90,523	- -	7,008
Assam	1	41,597	11,173	52,771	43,198	9,573	- -	- -	1,601
Bengal	194,723	449,545	102,338	746,606	483,472	103,525	159,609	- -	33,927
North Western Provinces and Oudh	257,466	825,500	2,107	1,085,073	1,059,518	2,104	23,451	- -	234,018
Punjab	96,095	215,550	504	312,149	198,549	40	113,560	17,001	—
Madras	544,259	910,398	351,606	1,806,263	898,827	356,514	550,922	11,571	—
Bombay	144,738	410,844	8,437	564,019	389,633	8,469	165,917	21,211	—
Total £.	1,386,271	3,032,361	484,352	4,902,984	3,267,559†	488,928	1,146,497	49,783	284,981

† Including 115,590 *l.* transferred to Provincial Funds.

No. 53.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS for the Year ended 31st March 1882.

	Provincial Surpluses, as per Account No. 51.	Local Fund Surpluses, as per Account No. 52.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 51.	Local Fund Deficits, as per Account No. 52.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.
India, General	-	-	-	-	1,227	1,227	-	1,227
Central Provinces	95,221	-	95,221	-	7,200	7,200	88,021	—
British Burmah	62,365	-	62,365	-	7,008	7,008	55,357	—
Assam	45,574	-	45,574	-	1,601	1,601	43,973	—
Bengal	255,189	-	255,189	-	33,927	33,927	221,262	—
North Western Provinces and Oudh	667,613	-	667,613	-	234,018	234,018	433,595	—
Punjab	145,979	17,001	162,980	-	-	-	162,980	—
Madras	64,266	11,571	75,837	-	-	-	75,837	—
Bombay	418,783	21,211	439,994	-	-	-	439,994	—
TOTAL £.	1,754,990	49,783	1,804,773	-	284,981	284,981	1,521,019	1,227

No. 54.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES, for the Year ended 31st March 1882.

ARMY RECEIPTS.

Number of Corresponding Grants.		For Details, see page	Government of India.	Madras.	Bombay.	Total India.	England.	Total India and England.
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	160	20	15	- -	35	- -	35
3	Regimental Pay, Allowances, and Charges	„	5,420	22,785	8,059	36,264	48	36,312
4	Commissariat Establishments, Supplies, and Services	„	439,005	90,176	128,560	657,741	- -	657,741
5	Remount and Cattle Establishments, Supplies, and Services	„	11,095	14,389	1,586	27,070	- -	27,070
6	Clothing Establishments, Supplies, and Services	„	48,583	24,214	17,928	90,725	15,668	106,393
7	Barrack Establishments, Supplies, and Services	161	897	1,449	1,029	3,375	- -	3,375
8	Administration of Martial Law	„	1,597	273	- -	1,870	- -	1,870
9	Medical Establishments, Supplies, and Services	„	7,380	3,253	6,626	17,259	- -	17,259
10	Ordnance Establishments, Stores, and Camp Equipage	„	58,948	21,134	22,776	102,858	15,609	118,467
12	Education	„	355	194	40	589	- -	589
13	Sea Transport Charges	162	190	1,822	18,034	20,046	34,130	54,176
14	Miscellaneous Services	„	99,794	3,567	2,545	105,906	- -	105,906
	NON-EFFECTIVE SERVICES.							
18	Military Pensions	„	- -	381	1,411	1,792	94	1,886
19	Widows' Pensions and Compassionate Allowances	„	15,995	5,744	6,175	27,914	2,714	30,628
	TOTAL ARMY RECEIPTS £.		689,279	189,396	214,769	1,093,444	68,263	1,161,707

No. 54.—ABSTRACT ACCOUNT of Army Receipts and Army Charges, for the Year ended 31st March 1882—*continued.*

ARMY CHARGES.

Number of Grants.		For Details, *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Total India and England.
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	163	274,434	100,392	125,730	500,556	- -	- -	500,556
2	Administrative Staff	„	102,414	40,974	48,397	191,785	- -	- -	191,785
3	Regimental Pay, Allowances, and Charges	164	3,753,102	1,400,208	1,316,831	6,470,141	- -	831,767	7,301,908
4	Commissariat Establishments, Supplies, and Services	165	1,746,641	403,918	1,028,277	3,178,836	102,533	- -	3,281,369
5	Remount and Cattle Establishments, Supplies, and Services	„	80,377	47,700	4,843	132,920	- -	9,679	142,599
6	Clothing Establishments, Supplies, and Services	166	62,206	20,389	24,685	107,280	290,697	- -	397,977
7	Barrack Establishments, Supplies, and Services	„	121,741	49,641	30,884	202,266	- -	- -	202,266
8	Administration of Martial Law	„	16,278	9,426	7,642	33,346	- -	- -	33,346
9	Medical Establishments, Supplies, and Services	„	213,544	85,965	89,595	389,104	31,358	1,666	422,128
10	Ordnance Establishments, Stores, and Camp Equipage	167	287,800	93,298	195,838	576,936	150,606	3,049	730,591
11	Ecclesiastical	„	16,615	6,307	6,686	29,608	- -	- -	29,608
12	Education	„	21,916	15,343	5,490	42,749	- -	- -	42,749
13	Sea Transport Charges	168	11,051	37,001	77,820	125,872	- -	344,193	470,065
14	Miscellaneous Services	„	255,072	85,279	83,743	424,094	- -	- -	424,094
15	Volunteer Corps	„	26,084	9,831	10,098	46,013	- -	- -	46,013
	TOTAL EFFECTIVE SERVICES £.		6,989,275	2,405,672	3,056,559	12,451,506	575,194	1,190,354	14,217,054
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	168	5,078	1,660	863	7,601	- -	23,617	31,218
17	Retired Officers	169	14,024	13,966	1,560	29,550	- -	1,393,268	1,422,818
18	Military Pensions	„	284,238	239,268	117,614	641,120	- -	737,173	1,378,293
19	Widows' Pensions and Compassionate Allowances	„	7,642	8,535	5,541	21,718	- -	77,876	99,594
20	Superannuation Pensions and Gratuities	„	15,357	6,816	11,254	33,427	- -	- -	33,427
	TOTAL NON-EFFECTIVE SERVICES £.		326,339	270,245	136,832	733,416	- -	2,231,934	2,965,350
	TOTAL ADJUSTED CHARGES £.		7,315,614	2,675,917	3,193,391	13,184,922	575,194	3,422,288	17,182,404
	Unadjusted Expenditure	169	*—540,595*	822,828	*—248,422*	33,811	- -	- -	33,811
	TOTAL ARMY CHARGES £.		6,775,019	3,498,745	2,944,969	13,218,733	3,997,482		17,216,215

No. 55.—DETAILED ACCOUNT of ARMY RECEIPTS, for the Year ended 31st March 1882.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.	£.	£.	£.	£.
Recoveries for Books and Instruments for Garrison Instruction	20	15	- -	35
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,073	451	375	1,899
Unclaimed Balances of Deserters and others	130	65	69	264
Hutting Money	- -	11,073	- -	11,073
Miscellaneous	4,217	11,196	7,615	23,028
TOTAL IN INDIA £.	5,420	22,785	8,059	36,264
IN ENGLAND:				
Discharge Purchase Money				48
TOTAL £.				36,312
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	109,804	4,228	32,590	146,622
Malt Liquor	204,193	68,517	72,040	344,750
Rum and Arrack	24,389	3,179	6,521	34,089
Commissariat Cattle	27,917	404	12,426	40,747
Miscellaneous	60,452	12,879	2,071	75,402
Value of Stores, &c., issued to other Departments	11,749	969	2,912	15,630
Hissar Cattle Farm	501	- -	- -	501
TOTAL £.	439,005	90,176	128,560	657,741
RECEIPTS UNDER GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Stud Cattle	880	- -	- -	880
Sale of Regimental Cast Horses	2,412	4,971	825	8,208
Sale of Chargers selected by Officers	2,794	1,162	754	4,710
Rent of Lands	30	- -	- -	30
Miscellaneous	369	1,535	7	1,911
Value of Stores, &c., supplied to other Departments	4,610	6,721	- -	11,331
TOTAL £.	11,095	14,389	1,586	27,070
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	18,619	6,830	9,330	34,779
Necessaries	26,945	9,160	8,564	44,669
Hyderabad Contingent	- -	8,074	- -	8,074
Miscellaneous	126	49	34	209
Value of Stores issued to other Departments	2,893	101	- -	2,994
TOTAL IN INDIA £.	48,583	24,214	17,928	90,725
IN ENGLAND:				
Value of Clothing and Necessaries in possession of Regiments on their Transfer from the Indian to the British Establishment, Proceeds of Sales of Unserviceable Clothing Stores, &c.				15,668
TOTAL £.				106,393

No. 55.—Detailed Account of Army Receipts, for the Year ended 31st March 1882—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.	£.	£.	£.	£.
Barrack and Hospital Furniture, Bedding, &c.	560	356	624	1,540
Recoveries for damaged or deficient Barrack and Hospital Furniture, Utensils, &c.	4	108	397	509
Miscellaneous	- -	957	4	961
Value of Stores issued to other Departments	333	28	4	365
TOTAL £.	897	1,449	1,029	3,375
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	1,597	234	- -	1,831
Miscellaneous	- -	39	- -	39
TOTAL £.	1,597	273	- -	1,870
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	7,183	1,754	6,281	15,218
Stoppages for Men in Hospital	7	105	123	235
Hyderabad Contingent	- -	570	- -	570
Recoveries from Officers at the Colaba Officers' Sanitarium	- -	- -	107	107
Miscellaneous	190	824	115	1,129
TOTAL £.	7,380	3,253	6,626	17,259
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	34,532	12,441	19,929	66,902
Work executed in Manufacturing Departments	- -	743	598	1,341
Hyderabad Contingent	- -	7,633	- -	7,633
Miscellaneous	1,733	317	843	2,893
Value of Stores issued to other Departments	22,683	- -	1,406	24,089
TOTAL IN INDIA £.	58,948	21,134	22,776	102,858
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their Transfer from the Indian to the British Establishment; Proceeds of Sales of Unserviceable Military Stores, &c.				15,609
TOTAL £.				118,467
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	13	144	- -	157
Receipts from Schools, &c.	394	43	40	477
Miscellaneous	—52	7	- -	—45
TOTAL £.	355	194	40	589

No. 55.—Detailed Account of Army Receipts, for the Year ended 31st March 1882—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	Total.
RECEIPTS UNDER GRANT 13.	£.	£.	£.	£.
Sea Transport Charges.				
Table Money	190	382	470	1,042
Passage Money	- -	1,440	246	1,686
Recoveries of Table Money, &c., in the Indian Troop Ships	- -	- -	17,318	17,318
Total in India £.	190	1,822	18,034	20,046
In England:				
Indian Troop Service:				
Receipts from the Admiralty, Retrenchments on account of Messing, &c.			33,908	
Passage of Officers and Troops:				
Recoveries on account of Passage, Messing, &c.			222	
				34,130
Total £.				54,176
RECEIPTS UNDER GRANT 14.				
Miscellaneous Services.				
Fines and Forfeitures of Contractors and others	3,004	749	1,587	5,340
Fines and Penalties	135	186	- -	321
Fees on Commissions of Warrant and Native Commissioned Officers	64	92	37	193
Naga Expedition	5,353	- -	- -	5,353
Waziri Expedition	2,150	- -	- -	2,150
Miscellaneous	89,088	2,540	921	92,549
Total £.	99,794	3,567	2,545	105,906
RECEIPTS UNDER GRANT 18.				
Military Pensions.				
Miscellaneous	- -	381	1,411	1,792
In England:				
Amount recovered in respect of Advances made to the War Office in Excess of the Indian Pensions paid through that Department				94
Total £.				1,886
RECEIPTS UNDER GRANT 19.				
Widows' Pensions and Compassionate Allowances.				
Subscriptions towards Indian Service Family Pensions	15,995	5,744	6,143	27,882
Miscellaneous (Artillery Charitable Fund)	- -	- -	32	32
Total in India £.	15,995	5,744	6,175	27,914
In England:				
Subscriptions towards Indian Service Family Pensions				2,714
Total £.				30,628
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
In India	689,279	189,396	214,769	1,093,444
In England	- -	- -	- -	68,263
Total £.				1,161,707

No. 56.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1882.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 1.				
ARMY AND GARRISON STAFF.	£.	£.	£.	£.
Commander in Chief	20,989	6,391	12,448	39,828
Adjutant General's Department	32,782	12,374	13,060	58,216
Quartermaster General's Department	41,751	17,234	19,750	78,735
Artillery Inspection	4,217	-	-	4,217
Musketry Inspection	11,647	3,796	3,732	19,175
Gymnastic Instruction	2,264	-	1,116	3,380
Garrison Instruction	5,840	794	1,235	7,869
Divisional and Brigade Staff	88,642	36,638	45,351	170,631
Garrison and Station Staff	25,284	10,545	6,624	42,453
Hill Sanitaria	27,721	4,944	12,628	45,293
Miscellaneous Depôts	-	5,076	8,153	13,229
Staff of Local Forces	6,516	-	-	6,516
Bazar Establishment	4,523	192	517	5,232
Staff, Miscellaneous	424	-	-	424
Station Conservancy	1,834	2,408	1,116	5,358
TOTAL £.	274,434	100,392	125,730	500,556
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	12,385	-	-	12,385
Personal Staff of Governor General, Governors, and Lieutenant Governors	8,401	3,190	3,822	15,413
Controller's Office	9,618	4,129	5,389	19,136
Military Accountant's Office	9,094	3,761	4,606	17,461
Pay Examiner's Office	14,656	7,186	7,245	29,087
Commissariat and Remount Accounts	18,778	-	-	18,778
Commissariat, Clothing, and Remount Accounts	-	6,636	-	6,636
Medical Accounts	3,750	2,199	2,618	8,567
Ordnance Accounts	-	4,179	4,555	8,734
Ordnance and Clothing Accounts	8,392	-	-	8,392
Commissariat, Barrack, and Clothing Accounts	-	-	8,458	8,458
Fund Accounts	2,251	1,367	999	4,617
Circle Pay Offices	14,944	8,327	10,705	33,976
Assistants on Probation	145	-	-	145
TOTAL £.	102,414	40,974	48,397	191,785

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1882—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	£.	£.	£.	£.
European Army.				
Royal Artillery	451,285	171,980	193,702	816,967
Cavalry	191,797	41,004	30,653	263,454
Royal Engineers	5,690	1,816	4,699	12,205
Infantry	1,158,259	306,179	309,309	1,773,747
Invalid and Veteran Establishment	5,711	11,825	1,287	18,823
Staff Corps	18,697	11,630	11,391	41,718
General List, Cavalry	2,780	2,866	2,050	7,696
General List, Infantry	19,360	7,021	2,562	28,943
Unattached Officers	1,957	911	48	2,916
General Officers unemployed	3,163	2,930	584	6,677
Colonels' Allowances	8,385	3,557	3,353	15,295
Bounty Money	3,534	1,697	1,055	6,286
Hutting Money	1,284	27	63	1,374
Marching Batta	322	69	501	892
Purchase of Books, &c.	1,263	- -	- -	1,263
Miscellaneous	6,295	778	2,996	10,069
Compensation in lieu of and for inferior Quarters	5	23	17	45
Rent of Buildings, and Taxes	- -	2	- -	2
£.	1,879,787	564,315	564,270	3,008,372
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1881–82, in respect of Her Majesty's British Forces serving in India				500,000
Payment to the War Office in discharge of Outstanding Claims to the 31st March 1880, on account of the Training of Officers of the Royal Engineers for India				4,900
Furlough Allowances of Officers of the Indian Service				215,972
Furlough Allowances of Officers of British Regiments serving in India				102,162
Advances to Regiments proceeding to India				2,105
Pay and Allowances during Voyage of Regiments returning from India				5,850
Outfit Allowance to Officers on their promotion to Commissioned Rank				700
Discharge Purchase Money Refunded				78
TOTAL EUROPEAN ARMY £.				3,840,139
Native Army.				
Artillery	21,345	- -	10,969	32,314
Body Guard	5,567	3,937	4,908	14,412
Cavalry	707,495	72,025	202,439	981,959
Sappers and Miners	42,331	40,529	23,815	106,675
Infantry	1,056,187	680,759	477,243	2,214,189
Hutting Money	9,956	20,335	4,494	34,785
Marching Batta	2,355	900	11,213	14,468
Miscellaneous	2,903	1,083	4,173	8,159
Kit Money to Recruits	6,746	5,679	5,513	17,938
Annual Grant-in-Aid of Half-Mounting	18,415	10,644	7,790	36,849
Purchase of Books, &c.	12	1	- -	13
Rent of Buildings, and Taxes	3	1	4	8
TOTAL NATIVE ARMY £.	1,873,315	835,893	752,561	3,461,769
TOTAL — INDIA	3,753,102	1,400,208	1,316,831	6,470,141
TOTAL — ENGLAND	- -	- -	- -	831,767
£.				7,301,908

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1882—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.	£.	£.	£.	£
Establishment.				
Supervising Staff	20,372	7,132	8,396	35,900
Executive Establishment	126,732	34,903	58,521	220,156
Subordinate Establishment	105,304	39,090	48,767	193,161
Commissariat Commission	652	- -	- -	652
Manufacturing Establishment and Charges	2,004	- -	- -	2,004
Khedda Establishment and Charges	8,597	- -	- -	8,597
Hissar Cattle Farm	12,570	- -	- -	12,570
Supplies.				
Provisions for Europeans	388,883	87,483	143,131	619,497
Provisions for Natives	19,873	22,983	109,348	152,204
Compensation to Natives for dearness of Provisions	74,450	878	587	75,915
Compensation to Native Cavalry for dearness of Forage	39,603	- -	- -	39,603
Purchase of Reserve Stock	36,870	47,183	189	84,242
Malt Liquor	182,803	2,775	- -	185,578
Rum and Arrack	7,128	- -	5,471	12,599
Contingent Expenses	1,942	3,481	3,675	9,098
Services.				
Purchase of Live Stock	7,830	1,704	640	10,174
Feed of Cattle	190,962	28,137	32,272	251,371
Hire of Transport	100,126	6,597	23,165	129,888
Inland Water Charges	13,945	13,956	3,181	31,082
Railway Charges	236,748	74,244	59,512	370,504
Transport Charges, Transport Service	- -	- -	464,427	464,427
Feed of Horses	91,721	24,486	30,579	146,786
Regimental Equipments and Camp Contingencies	4,866	334	559	5,759
Cattle Gear, Implements, and Store-room Furniture	24,385	3,063	16,372	43,820
Cost of Machinery for Bakeries	17	- -	- -	17
Freight Charges of Stores from England	3,598	1,353	1,796	6,747
Freight Charges of Stores from Port to Port	1,433	- -	1,804	3,237
Miscellaneous	43,227	4,136	15,885	63,248
TOTAL IN INDIA £.	1,746,641	403,918	1,028,277	3,178,836
IN ENGLAND:				
Stores for India:				
Malt Liquor	13,154	37,695	39,792	90,641
Commissariat	1,610	4,014	6,268	11,892
TOTAL £.	1,761,405	445,627	1,074,337	3,281,369
GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishments	18,131	5,930	117	24,178
Veterinary Instruction	3,570	1,951	1,967	7,488
Purchase of Cattle and Remounts	39,375	34,085	2,114	75,574
Feed of Cattle and Remounts	5,984	3,036	20	9,040
Miscellaneous	13,317	2,698	625	16,640
TOTAL IN INDIA £.	80,377	47,700	4,843	132,920
IN ENGLAND:				
Purchase of Stallions				9,679
TOTAL £.				142,599

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1882—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 6.	£.	£.	£.	£.
Clothing Establishments, Supplies, and Services.				
Clothing Depôt, Presidency	6,495	3,891	5,192	15,578
Supplies and Services at the Agency	14,780	5,955	5,733	26,468
Supplies and Services Regimentally	5,658	2,057	1,315	9,030
Compensation in lieu of Clothing	26,561	6,300	8,249	41,110
Allowance for Wicker Helmets	8,712	2,186	4,196	15,094
Total in India £.	62,206	20,389	24,685	107,280
In England:				
Clothing for European and Native Troops	150,758	87,505	52,434	290,697
Total £.	212,964	107,894	77,119	397,977
GRANT 7.				
Barrack Establishments, Supplies, and Services.				
Executive Establishments	- -	5,268	- -	5,268
Subordinate Establishments	46,020	15,348	7,361	68,729
Barrack Furniture	- -	4,843	- -	4,843
Barrack Bedding	16,438	3,274	5,153	24,865
Lighting and Cleaning	25,593	7,468	6,683	39,744
Miscellaneous	33,690	13,440	11,687	58,817
Total £.	121,741	49,641	30,884	202,266
GRANT 8.				
Administration of Martial Law.				
Judge Advocate General's Department, Head Quarters	6,869	2,979	2,724	12,572
Judge Advocate General's Department, Districts	7,860	6,080	3,456	17,396
Miscellaneous	1,549	367	1,462	3,378
Total £.	16,278	9,426	7,642	33,346
GRANT 9.				
Medical Establishments, Supplies, and Services.				
Office of Surgeon General (Indian Service)	10,736	6,005	5,317	22,058
District Medical Establishment (Indian Service)	109,832	56,258	42,570	208,660
Veterinary Establishment	- -	- -	1,005	1,005
Medical Store Depôts	10,910	3,961	4,686	19,557
General Hospitals	- -	- -	3,982	3,982
Station Hospitals	916	6,129	4,193	11,238
Miscellaneous	5,510	3,311	3,240	12,061
Supplies	93,921	24,386	35,478	153,785
	231,825	100,050	100,471	432,346
Deduct,—Value of Stores supplied to other Departments	18,281	14,085	10,876	43,242
Total in India £.	213,544	85,965	89,595	389,104
In England:				
Pay and Allowances of Surgeons on Appointment, &c.	- -	- -	- -	1,666
Stores for India	11,463	11,635	8,260	31,358
Total £.	- -	- -	- -	422,128

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1882—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 10.	£.	£.	£.	£.
Ordnance Establishments, Stores, and Camp Equipage.				
Office of Inspector General	12,266	6,734	6,648	25,648
Arsenals, Magazines, and Depôts	61,995	31,486	51,878	145,359
Manufacturing Establishments	69,844	20,267	29,834	119,945
Camp Equipage Department	- -	4,953	- -	4,953
Harbour Defences	- -	- -	2,778	2,778
Miscellaneous	2,612	- -	- -	2,612
Local Supplies of Stores for Arsenals, Magazines, and Depôts	43,851	5,083	71,177	120,111
Local Supplies of Stores to Manufacturing Establishments	55,187	1,428	18,514	75,129
Purchase of Timber	1,416	3,491	10,846	15,753
Repair of Harness and Saddlery	776	401	83	1,260
Provision of Saddlery for Native Cavalry	- -	2,850	- -	2,850
Value and Freight of Coals from England	- -	1,535	- -	1,535
Freight and Charges of Stores from Port to Port	99	1,177	2,776	4,052
Freight and Charges of Stores from England	1,337	56	154	1,547
Miscellaneous	7,892	7,835	1,184	16,911
Purchase and Repair of Camp Equipage	25,757	11,196	7,515	44,468
Cost of Gymnastic Stores and Apparatus	56	- -	130	186
Army Signalling and Telegraph Stores	1,281	4	29	1,314
Purchase of Line Gear, &c.	13,528	6,270	5,027	24,825
	297,897	104,766	208,573	611,236
Deduct,—Value of Stores supplied to Civil Departments	10,097	11,468	12,735	34,300
Total in India £.	287,800	93,298	195,838	576,936
In England:				
Expenses incurred by Officers acquiring Scientific knowledge	- -	- -	- -	1,064
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; Pay and Travelling Expenses of Civil Master Armourer and of Artizans for Gunpowder Works in India; and other Miscellaneous Expenditure	- -	- -	- -	1,293
Freight from India of unserviceable Military Stores, &c.	- -	- -	- -	690
Stores for India	86,897	23,229	40,480	150,606
Total £.	- -	- -	- -	730,591
GRANT 11.				
Ecclesiastical.*				
Chaplains to the Army (Presbyterian)	1,273	- -	44	1,317
Chaplains to the Army (Roman Catholic)	15,342	6,307	6,642	28,291
Total £.	16,615	6,307	6,686	29,608
GRANT 12.				
Education.				
Army Schools (European)	3,711	4,678	2,372	10,761
Army Schools (Native)	1,476	- -	- -	1,476
Lawrence Military Asylum	13,533	- -	1,604	15,137
Kidderpore Lower Orphan School	1,209	- -	- -	1,209
Donations, &c., to Educational Institutions	1,987	10,490	1,514	13,991
Military Normal School	- -	145	- -	145
Cantonment Schools	- -	30	- -	30
Total £.	21,916	15,343	5,490	42,749

* Charges for Chaplains not attached to particular Regiments are borne upon the Civil Expenditure.

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1882—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 13.	£.	£.	£.	£.
SEA TRANSPORT CHARGES.				
Sea Transport Charges, viz.: Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	8,675	36,279	55,056	100,010
Medical Comforts, &c., to Troops proceeding to Sea	2,376	722	1,041	4,139
Indian Troop Service	-	-	21,723	21,723
TOTAL IN INDIA £.	11,051	37,001	77,820	125,872
IN ENGLAND:				
Indian Troop Service				337,071
Passage of Officers and Troops, otherwise than in Troop Ships				6,457
Expenses incurred by the Admiralty in the conveyance of Native Troops from Bombay to Karachi in the "Simoom"				620
Portion chargeable to Indian Revenues of Expenses incurred in respect of Land purchased at Port Said and Alexandria				45
TOTAL £.				470,065
GRANT 14.				
MISCELLANEOUS.				
Submarine Mining	3,556	-	-	3,556
Miscellaneous Services	251,516	85,279	83,743	420,538
TOTAL £.	255,072	85,279	83,743	424,094
GRANT 15.				
VOLUNTEER CORPS.				
Staff Allowances to Officers	8,684	4,329	2,552	15,565
Staff Allowances to Non-Commissioned Officers	6,873	1,742	2,751	11,366
Capitation Grants	10,527	3,760	4,795	19,082
TOTAL £.	26,084	9,831	10,098	46,013
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	-	263	164	427
Victoria Cross	25	34	31	90
Annuities for Meritorious Services	83	254	24	361
Gratuities for Meritorious Services	79	25	29	133
Order of British India	2,939	1,042	423	4,404
Order of Merit	1,952	42	192	2,186
TOTAL IN INDIA £.	5,078	1,660	863	7,601
IN ENGLAND				
Cost of Medals				23,617
TOTAL £.				31,218

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1882—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 17.				
RETIRED OFFICERS.	£.	£.	£.	£.
Retired Officers	14,024	13,966	1,560	29,550
TOTAL IN INDIA £.	14,024	13,966	1,560	29,550
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including Pay of Non-effective Colonels of Royal Artillery				1,333,702
Capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claims to the Colonel's Allowance				59,566
TOTAL £.				1,422,818
GRANT 18.				
MILITARY PENSIONS.				
Pensions to Europeans	18,442	24,867	12,020	55,329
Pensions to Natives	265,796	214,401	105,594	585,791
TOTAL IN INDIA £.	284,238	239,268	117,614	641,120
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India				700,000
Compassionate Allowances of Officers removed from the Service, &c.				3,213
Pensions of Non-commissioned Officers and Soldiers				32,681
Payments to the Representatives of Lord Clive on account of their reversionary claim to the capital of the late "Lord Clive's Fund"				1,279
TOTAL £.				1,378,293
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,020	8,445	4,815	19,280
Compassionate Allowances	836	86	726	1,648
Indian Service Family Pensions	786	4	- -	790
TOTAL IN INDIA £.	7,642	8,535	5,541	21,718
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				11,430
Gratuities to ditto				1,182
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,285
Indian Service Family Pensions, towards which the Officers subscribed				2,979
TOTAL £.				99,594
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES.				
Superannuation Pensions	14,241	6,683	9,221	30,145
Gratuities	111	80	599	790
Compassionate Allowances	1,005	53	1,434	2,492
TOTAL £.	15,357	6,816	11,254	33,427
UNADJUSTED EXPENDITURE.*				
Transfers between Military Departments	*—627,987*	740,247	*—164,497*	*—52,237*
Issues to Military Department not brought to Account	87,392	82,581	*—83,925*	86,048
TOTAL £.	*—540,595*	822,828	*—248,422*	33,811
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	6,775,019	3,498,745	2,944,969	13,218,733
IN ENGLAND	- -	- -	- -	3,997,482
TOTAL £.				17,216,215

* The amounts entered under this head are "writes back" of the charges shown under it in last year's Account.

No. 57.—ACCOUNT of English Contribution for Afghan War, for the Year ended 31st March 1882.

	£.
In England:	
From Her Majesty's Treasury: Instalment for the year 1881–82 of the Grant-in-aid of 3,000,000 *l.* on this account	500,000
Remaining portion of the future instalments of the above Grant-in-aid, treated by anticipation as Revenue Receipt of this year, and charged as a Deposit Disbursement	1,805,000
Total English Contribution for Afghan War £.	2,305,000

No. 57A.—DETAILED ACCOUNT of Receipts and Charges on account of the Military Operations in Afghanistan, for the Year ended 31st March 1882.

	Government of India.	Madras.	Bombay.	Total.
RECEIPTS.	£.	£.	£.	£.
Receipts under the following Heads of Service:				
Regimental Pay, Allowances and Charges	1,961	- -	877	2,838
Commissariat Establishment	38,544	111	36,816	75,471
Clothing Establishment, &c.	359	- -	619	978
Medical Establishments, &c.	- -	- -	87	87
Ordnance Establishments, &c.	- -	- -	56	56
Sea Transport Charges	- -	- -	24	24
Miscellaneous	266,267	72	8,975	275,314
Total Receipts £.	307,131	183	47,454	354,768
CHARGES.				
Expenditure incurred under the following Heads of Service:				
Army and Garrison Staff	3,866	- -	2,235	6,101
Administrative Staff	42	- -	648	690
Regimental Pay and Allowances	3,987	554	10,382	14,923
Commissariat Establishment	1,035,203	1,449	329,357	1,366,009
Remount and Cattle Establishments, &c.	162	- -	- -	162
Clothing Establishment, &c.	12,065	- -	2,238	14,303
Barrack Establishment, &c.	4,213	- -	1,654	5,867
Martial Law	60	- -	201	261
Medical Establishments, &c.	11,905	- -	4,864	16,769
Ordnance Establishments, &c.	1,109	11	1,317	2,437
Ecclesiastical	192	- -	—5	187
Education	- -	- -	5	5
Sea Transport Charges	- -	- -	2,115	2,115
Miscellaneous	133,106	1,485	83,118	217,709
Charges in the Telegraph Department	11,996	- -	107	12,103
Charges in the Civil Department	243,463	924	1,573	245,960
Charges in the Public Works Department	571,044	- -	427	571,471
Total Adjusted Charges £.	2,032,413	4,423	440,236	2,477,072
Unadjusted Expenditure charged to Advances*	*—694,404*	*—69,075*	*—81,669*	*—845,148*
Total in India £.	1,338,009	*—64,652*	358,567	1,631,924
In England:				
Grant to Major General Sir Frederick S. Roberts, Bart., G.C.B., C.I.E., V.C., in recognition of his distinguished services during the Afghan War	- -	- -	- -	12,500
Stores for India	- -	- -	503	503
Total Charges £.	- -	- -	- -	1,644,927

* The amounts entered against this head are "writes back" of the charges shown under it in last year's Account.

No. 58.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1881-82.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	329	6,464	6,793	130	2,435	2,565	139	2,684	2,823	598	11,583	12,181
Cavalry	168	2,730	2,898	56	910	966	28	455	483	252	4,095	4,347
Royal Engineers	219	- -	219	45	- -	45	41	- -	41	305*	- -	305
Infantry	1,056	28,358	29,414	297	7,974	8,271	297	7,980	8,277	1,650	44,312	45,962
Invalid and Veteran Establishment	12	11	23	15	91	106	7	- -	7	34	102	136
Staff Corps	601	- -	601	282	- -	282	267	- -	267	1,150*	- -	1,150
General List, Cavalry	36	- -	36	25	- -	25	7	- -	7	68*	- -	68
General List, Infantry	118	- -	118	38	- -	38	23	- -	23	179*	- -	179
Unattached Officers	5	- -	5	2		2	—	- -	- -	7	- -	7
General Officers unemployed	42	- -	42	25		25	18	- -	18	85	- -	85
TOTAL, EUROPEAN ARMY	2,586	37,563	40,149	915	11,410	12,325	827	11,119	11,946	4,328	60,092	64,420
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	13	1,523	1,536	—	- -	- -	6	420	426	19	1,943	1,962
Body Guard	2	120	122	5	3	8	1	71	72	8	194	202
Cavalry	211	12,845	13,056	36	1,708	1,744	57	3,530	3,587	304	18,083	18,387
Sappers and Miners	102	1,160	1,262	97	1,367	1,464	45	492	537	244	3,019	3,263
Infantry	508	49,838	50,346	320	30,761	31,081	240	22,056	22,296	1,068	102,655	103,723
TOTAL, NATIVE ARMY	836	65,486	66,322	458	33,839	34,297	349	26,569	26,918	1,643	125,894	127,537
TOTAL, EUROPEAN AND NATIVE ARMY	3,422	103,049	106,471	1,373	45,249	46,622	1,176	37,688	38,864	5,971	185,986	191,957

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

Nos. 59 and 60.—ABSTRACT ACCOUNT of EXCHANGE on TRANSACTIONS with LONDON, for the Year ended 31st March 1882.

CHARGES ON ACCOUNT OF EXCHANGE.		India.	Madras.	Bombay.	——
On Bills of the Secretary of State for India, discharged at— (*See* Account No. 79, p. 205.)	£.	£.	£.	£.	£.
Calcutta	2,503,590	2,503,590	—	—	—
Madras	30,196	- - -	30,196	—	—
Bombay	1,264,720	- - -	- - -	1,264,720	—
	3,798,506				
On other Transactions with London:					
Government of India, General		40,489	—	—	—
		2,544,079	- - -	- - -	2,544,079
Central Provinces		- - -	- - -	- - -	2
British Burmah		- - -	- - -	- - -	31
Bengal		- - -	- - -	- - -	122
North Western Provinces and Oudh		- - -	- - -	- - -	50
Punjab		- - -	- - -	- - -	79
Madras		- - -	8,940	—	—
			39,136	- - -	39,136
Bombay		- - -	- - -	6,280	—
				1,271,000	1,271,000
TOTAL CHARGES on account of EXCHANGE on TRANSACTIONS with LONDON - - - £.					3,854,499
Deduct,—CREDIT ADJUSTMENTS, as per details next page - - - - -					297,799
NET CHARGES - - - £.					3,556,700

DETAILS of CREDIT ADJUSTMENTS on account of EXCHANGE on TRANSACTIONS with LONDON, for the Year ended 31st March 1882.

	India.	—
EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COMPANIES.		
On Capital Account of the following Guaranteed Companies:	£.	£.
Bombay, Baroda, and Central India Railway	*—403*	
Eastern Bengal Railway	3,010	
Great Indian Peninsula Railway	22,543	
Madras Railway	7,483	
Sindh, Punjab, and Delhi Railway	6,980	
South Indian Railway	647	
Madras Irrigation and Canal	*—273*	
East Indian Railway, Main Line	*—1,555*	
	38,432	
On Revenue Stores, &c. of Guaranteed Railways	67,729	
On Capital Transactions of the East Indian Railway	46,722	
ON OTHER TRANSACTIONS WITH LONDON.		
Government of India	51,425	204,308
Central Provinces		58
British Burmah		794
Assam		11
Bengal		9,762
North Western Provinces and Oudh		405
Punjab		1,786
Madras		26,478
Bombay		54,197
TOTAL CREDIT ADJUSTMENTS on account of EXCHANGE on TRANSACTIONS with LONDON	£.	297,799*

* To make a fair comparison of this figure with the amount shown under Gain by Exchange on Transactions with London in the Accounts of 1878-79, a deduction of 341,172 *l.* is to be made from the total of this head in the Accounts of that year for Gain on net traffic receipts of Guaranteed Railway and other Companies which have been exhibited in the Accounts of this and of the last two years, at 2 *s.* the rupee instead of at contract rates.

No. 61.—ACCOUNT showing the ADDITIONS to PERMANENT DEBT and PERMANENT DEBT DISCHARGED during the Year ended 31st March 1882, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1881.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1882.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	£.	£.	£.	£.	£.	£.	£.
5 per Cent. Debenture Loan of 1867–68	600,300	- -	- -	600,300	- -	- -	600,300
4½ „ Transfer Loan of 1870	1,835,640	- -	- -	1,835,640	4,300	- -	1,831,340
4½ „ „ 1871	221,900	- -	- -	221,900	- -	221,900	—
4½ „ Loan for Indore State Railway	1,000,000	- -	- -	1,000,000	- -	- -	1,000,000
4½ „ Transfer Loan of 1878	2,116,080	- -	- -	2,116,080	- -	178,830	1,937,250
Transfer Loan of 1879, 4½ per *Cent.* portion	18,474,887	- -	179,580	18,654,467	- -	1,590	18,652,877
„ „ 7 *s.* sterling per Cent. portion	24,100	- -	- -	24,100	100	- -	24,000
4 per Cent. Loan of 1832–33	1,034,635	- -	- -	1,034,635	343	80,883	953,409
4 „ „ 1835–36	2,773,450	- -	- -	2,773,450	250	165,480	2,607,720
4 „ „ 1842–43	21,082,650*	100	468,290	21,551,040	- -	509,100	21,041,940
4 „ „ 1854–55	5,853,420	50	- -	5,853,470	- -	322,070	5,531,400
4 „ Transfer Loan, 1st May 1865	16,090,889	3,000,023	1,373,638	20,464,550	- -	117,100	20,347,450
4 „ „ 22nd April 1854	1,227,845	- -	- -	1,227,845	7	1,060	1,226,778
Reduced 4 per Cent. Loan of 1879	11,548,490	- -	300	11,548,790	- -	612,780	10,936,010
4 per Cent. Promissory Notes for Mysore Family	111,324	- -	- -	111,324	- -	11,205	100,119
4 „ Maharaja Sindiah for State Railway	1,500,000	- -	- -	1,500,000	- -	- -	1,500,000
4 „ East Indian Railway Commuted Stock	10,675	- -	- -	10,675	- -	- -	10,675
3½ „ Loan of 1853–54	60,620	- -	- -	60,620	- -	1,590	59,030
TOTAL IMPERIAL DEBT in INDIA bearing Interest - - £.	85,566,905	3,000,173	2,021,808	90,588,886	5,000	2,223,588	88,360,298
IMPERIAL LOANS NOT BEARING INTEREST on 31 March 1882.							
5½ per Cent. Loan of 1859–60	47,200	- -	- -	47,200	24,030	750	22,420
5 „ Debenture Loan of 1867–68	100	- -	- -	100	100	—	—
5 „ Loan of 1856–57	12,560	- -	- -	12,560	1,760	100	10,700
5 „ „ 1825–26	6,026	- -	- -	6,026	- -	- -	6,026
5 „ „ 1841–42	1,590	- -	- -	1,590	- -	- -	1,590
5 „ „ 1854–55, for Public Works	5,800	- -	- -	5,800	330	- -	5,470
Treasury Bills at 2½ pie per Cent. per Diem	9,280	- -	- -	9,280	20	- -	9,260
Reduced 4 per Cent. Loan of 4th July 1881	- -	- -	221,900	221,900	171,600	18,800	31,500
4 per Cent. Loan of 1824–25	31,605	- -	- -	31,605	2,092	20	29,493
4 „ „ 1828–29	6,325	- -	- -	6,325	393	450	5,482
TOTAL IMPERIAL DEBT in INDIA not bearing Interest - £.	120,486	- -	221,900	342,386	200,325	20,120	121,941

	1st April 1881.	31st March 1882.
Debt bearing Interest:	£.	£.
In India -	152,585,360	156,557,733
In England -	4,702,149	237,376
Debt not bearing Interest:		
In India -	120,486	121,941
In England -	4,581,663	115,435
	157,287,509	156,795,109

PROVINCIAL DEBENTURE LOANS BEARING INTEREST.										
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	-	-	-	-	43,374	61	-	-	43,313	
4 „ Gazipur-Dildarnagar Railway „	-	-	-	-	50,080	-	-	-	50,080	
4 „ Muttra-Hathras Light „	-	-	-	-	32,410	-	-	-	32,410	
4 „ Cawnpore-Farukhabad „	-	-	-	-	45,121	1	-	-	45,120	
TOTAL PROVINCIAL DEBT IN INDIA - - -	£.	-	-	-	170,985	62	-	-	170,923	£.
TOTAL DEBT IN INDIA - - - -	£.	3,000,173	2,243,708	91,102,257	205,387	2,243,708	88,653,162	£.		
I N E N G L A N D.										
BEARING INTEREST.										
India 4 per Cent. Debentures - - - -	-	-	-	6,996,500	-	-	6,996,500	-		
„ 4 „ Stock - - - - -	-	-	-	53,519,217	25,505	-	53,493,712	-		
„ 3½ „ „ - - - - -	-	1,204,547	-	4,086,300	-	-	4,086,300	-		
Debentures and Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability, under Act 42 & 43 Vict. c. 206 - - - - - - - -	-	-	-	3,450,000	-	-	3,450,000	-		
TOTAL DEBT IN ENGLAND bearing Interest -	£.	1,204,547	-	68,052,017	25,505	-	68,026,512	£.		
NOT BEARING INTEREST on 31 March 1882.										
East India Bonds (repayable 30th November 1881)	-	-	-	4,487,200	4,425,000	-	62,200	-		
East India Bonds - - - - - -	-	-	-	20,917	-	-	20,917	-		
India 5 per Cent. Stock - - - - -	-	-	-	73,546	42,328	-	31,218	-		
East Indian Railway Debentures - - - -	-	1,100	-	1,100	-	-	1,100	-		
TOTAL DEBT IN ENGLAND not bearing Interest	-	£.	1,100	-	4,582,763	4,467,328	-	115,435	£.	
TOTAL DEBT IN ENGLAND - -	£.	1,205,647	-	72,634,780	4,492,833	-	68,141,947	£.		
TOTAL DEBT - - - -	£.	4,205,820	2,243,708	163,737,037	4,698,220‡	2,243,708	156,795,109	£.		
CLASSIFICATION OF THE DEBT.										
Permanent Debt, exclusive of that for Productive Public Works, &c.	-	101,437,919	1,205,647	2,243,708	104,887,274	4,672,715	3,195,566†	97,018,993	-	
For Productive Public Works -	-	45,719,049	1,958,611	951,858	48,629,518	-	-	46,629,518	-	
For East Indian Railway - -	-	10,130,541	1,041,562	-	11,172,103	25,505	-	11,146,598	-	
TOTAL - - - -	£.	157,287,509	4,205,820	3,195,566	164,688,895	4,698,220	3,195,566	156,795,109	£.	

	India.	England.	TOTAL.
	£.	£.	£.
Under "Permanent Debt Discharged" - - - - - - - - - -	31,334	4,467,328	4,498,662
Under "Commission for Reduction of Debt" - - - - - - - - - -	174,053	-	174,053
On account of East Indian Railway Sinking Fund, the cost of purchase of which is included in 4,741,718 *l.*, under "Expenditure on Productive Public Works" (*see* also Sinking Fund Account on this page) - - - - - - - - - -	-	25,505	25,505
TOTAL - - - £.	205,387	4,492,833	4,698,220

* Falls short of the closing balance of last year's account by 101,370 *l.*, by which sum the balance of the Loan is found to have been previously over-stated.

† Includes 951,858 *l.* transferred to Debt for Productive Public Works.

‡ This amount is distributed in the General Account, page 3, as follows:—

SINKING FUND created pursuant to Section 51 of the East Indian Railway Company Purchase Act, 1879, and the application thereof.

India Debt issued in purchase of a portion of the East Indian Railway Annuity:			
India 4 per Cent. Stock - - - - - - - - - - - - - -		£. 5,115,939	£.
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee - - - - - - - - - - - -		10,675	5,126,614
India Debt purchased and cancelled to 31st March 1881 - - - - - - - - - - - - -		18,756	
India Debt purchased and cancelled during the Year ended 31st March 1882:			
India 4 per Cent. Stock purchased with £. 25,633, one-ninth part of the amount retained by the Secretary of State in respect of the Annuity registered in his name - - - - - -	£. 24,545		
India 4 per Cent. Stock purchased with 1,002, a Year's Interest to the 5th October 1881, on the amount standing to the credit of this Fund	960		
		25,505	
£. 26,635, *see* Account, No. 4 A., page 22.			44,261
Balance of India Debt issued as above, outstanding on 31st March 1882 - - -		£.	5,082,353

No. 62.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCES, for the Year ended 31st March 1882.

	Amount, 1st April 1881.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Amount, 31st March 1882.
IN ENGLAND:	£.	£.	£.	£.	£.
Temporary Loan on Security of East India Bonds	- -	1,250,000	1,250,000	1,250,000	—
TOTAL TEMPORARY DEBT - - - £.	- -	1,250,000	1,250,000	1,250,000	—

No. 63.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1882.

	Amount, 1st April 1881.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Amount 31st March 1882.
INDIA.	£.	£.	£.	£.	£.
Endowments by the late King of Oudh, First Loan (6 per Cent.) - - - - -	360,723	- -	360,723	- -	360,723
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.) - - -	1,168,000	- -	1,168,000	- -	1,168,000
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.) - - - - -	170,000	- -	170,000	- -	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent.) - - - - -	30,000	- -	30,000	- -	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.) - -	4,800	- -	4,800	- -	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java - - - - -	34,348	- -	34,348	- -	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.) - - - - - -	66,800	- -	66,800	- -	66,800
8 per Cent. Perpetual Loan (Madras) - -	15,400	- -	15,400	- -	15,400
6 per Cent. Perpetual Loan (Madras) - -	8,050	- -	8,050	- -	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras, 6 per Cent.) - - - - -	4,177	- -	4,177	- -	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per cent.) - - - - -	6,688	- -	6,688	- -	6,688
TOTAL - - - £.	1,868,986	- -	1,868,986	- -	1,868,986
NORTH WESTERN PROVINCES AND OUDH.					
Charitable Endowments of Native Chiefs - -	20,000	- -	20,000	- -	20,000
PUNJAB.					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar - - - -	1,264	- -	1,264	- -	1,264
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.) - - - -	126	- -	126	- -	126
BOMBAY.					
Endowments for Charitable and Educational Institutions - - - - - - - -	95,155	259	95,414	- -	95,414
GRAND TOTAL - - - £.	1,985,531	259	1,985,790	- -	1,985,790

No. 64.—ACCOUNT showing ISSUES and PAYMENTS of TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1882.

	Amount, 1st April 1881.	Issues in 1881-82.	TOTAL.	Payments in 1881-82.	Amount, 31st March 1882.
INDIA.	£.	£.	£.	£.	£.
Treasury Notes at 3¾ per Cent., on account of Soldiers' Savings Bank Deposits	150	- -	150	- -	150
Treasury Notes at 4 per Cent., on account of Soldiers' Savings Bank Deposits	200	- -	200	- -	200
Treasury Notes at 4 per Cent., on account of Service Funds	955,579	244,369	1,199,948	121,934	1,078,014
Treasury Notes on account of the Bhonsla Family Temples	34,370	- -	34,370	- -	34,370
Non-transferable Treasury Notes at 4 per Cent.	21,962	6,000	27,962	14,800	13,162
TOTAL £.	1,012,261	250,369	1,262,630	136,734	1,125,896
MADRAS.					
Treasury Notes on account of Service Funds at 4 per Cent.	1,167,640	110,000	1,277,640	- -	1,277,640
BOMBAY.					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund	8,750	- -	8,750	- -	8,750
GRAND TOTAL £.	2,188,651	360,369	2,549,020	136,734	2,412,286

No. 65.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS, and the BALANCES due to such FUNDS, for the Year ended 31st March 1882.

	Balance, 1st April 1881.	Receipts in 1881-82.	TOTAL.	Repayments in 1881-82.	Balance, 31st March 1882.
INDIA.	£.	£.	£.	£.	£.
Civil Fund	103,878	237,383	341,261	309,215	32,046
Civil Fund under Rules of 1st January 1850	617,065	53,501	670,566	53,668	616,898
Uncovenanted Service Family Pension Fund	703,770	105,275	809,045	59,781	749,264
Uncovenanted Service Provident Branch, Insurance Fund	14	- -	14	- -	14
Uncovenanted Service Deferred Annuity	83	1	84	2	82
Miscellaneous Service Funds	197	12	209	7	202
TOTAL £.	1,425,007	396,172	1,821,179	422,673	1,398,506
MADRAS.					
Civil Fund	87,556	212,247	299,803	220,704	79,099
Apothecaries' Fund	6,789	3,824	10,613	3,457	7,156
TOTAL £.	94,345	216,071	310,416	224,161	86,255
BOMBAY.					
Civil Fund	759,175	79,613	838,788	41,445	797,343
Uncovenanted Service Family Pension Fund	54,552	6,477	61,029	29	61,000
Bombay City Police Superannuation Fund	24,820	3,166	27,986	3,697	24,289
TOTAL £.	838,547	89,256	927,803	45,171	882,632
TOTAL IN INDIA £.	2,357,899	701,499	3,059,398	692,005	2,367,393
ENGLAND.					
India Office Provident Fund	16,440	4,035	20,475	558	19,917
GRAND TOTAL £.	2,374,339	705,534	3,079,873	692,563	2,387,310

No. 66.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1882.

	Balance, 1st April 1881.	Receipts in 1881-82.	TOTAL.	Repayments in 1881-82.	Balance, 31st March 1882.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	£.	£.	£.	£.	£.
Calcutta	353,180	204,766	557,946	210,516	347,430
Madras	321,280	146,243	467,523	139,491	328,032
Bombay	1,551,119	620,374	2,171,493	534,850	1,636,643
TOTAL £.	2,225,579	971,383	3,196,962	881,857	2,312,105
DISTRICT SAVINGS BANKS:					
Government of India	41,803*	24,353	66,156	22,360	43,796
Central Provinces	51,081	29,246	80,327	25,618	54,709
British Burmah	23,404	19,771	43,175	16,203	26,972
Assam	36,523*	24,200	60,723	21,040	39,683
Bengal	247,517	126,139	373,656	112,663	260,993
North Western Provinces and Oudh	173,191	99,624	272,815	91,950	180,865
Punjab	129,957*	73,768	203,725	84,527	119,198
TOTAL £.	703,476	397,101	1,100,577	374,361	726,216
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	7,428	15,950	23,378	8,391	14,987
Central Provinces	328	1,124	1,452	137	1,315
British Burmah	1,714	3,280	4,994	1,505	3,489
Bengal	4,436	6,668	11,104	3,600	7,504
North Western Provinces and Oudh	160	643	803	255	548
Punjab	10,798	20,605	31,403	8,586	22,817
Bombay	335*	- -	335	331	4
TOTAL £.	25,199	48,270	73,469	22,805	50,664
REGIMENTAL SAVINGS BANKS:					
Bengal Army	164,872†	148,519	313,391	196,547	116,844
Madras Army	23,938†	42,005	65,943	33,065	32,878
Bombay Army	46,870	36,607	83,477	49,535	33,942
TOTAL £.	235,680	227,131	462,811	279,147	183,664
TOTAL BANK ACCOUNTS £.	3,189,934	1,643,885	4,833,819	1,561,170	3,272,649
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND.					
Government of India	65,263	13,914	79,177	26	79,151
HINDU FAMILY ANNUITY FUND.					
Government of India	10,423	3,021	13,444	414	13,030
UNCOVENANTED SERVICE FUND.					
LIFE ASSURANCE BRANCH.					
Bombay	1,173	371	1,544	593	951
TOTAL SPECIAL ACCOUNTS £.	76,859	17,306	94,165	1,033	93,132
GRAND TOTAL £.	3,266,793	1,661,191	4,927,984	1,562,203	3,365,781

* These balances differ respectively from the closing balances shown in last year's account by 1 *l.*, for corrections since made.

† These balances differ respectively from the closing balances shown in last year's account by 23,803 *l.*, and 64 *l.*, for corrections since made.

No. 67.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1882.

	Balance, 1st April 1881.	Receipts in 1881-82.	TOTAL.	Payments in 1881-82.	Balance, 31st March 1882.
	£.	£.	£.	£.	£.
India, General	13,669	57,897	71,566	55,259	16,307
Central Provinces	6,232	13,207	19,439	11,497	7,942
British Burmah	57,828	130,343	188,171	129,377	58,794
Assam	636	1,107	1,743	950	793
Bengal	11,663	83,077	94,740	55,360	39,380
North Western Provinces and Oudh	29,058	94,483	123,541	89,584	33,957
Punjab	8,639	55,362	64,001	40,970	23,031
Madras	70,812	50,378	121,190	52,747	68,443
Bombay	91,221	213,666	304,887	234,301	70,586
TOTAL £.	289,758	699,520	989,278	670,045	319,233

No. 68.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS, for the Year ended 31st March 1882.

	Balance, 1st April 1881.	Receipts in 1881-82.	TOTAL.	Payments in 1881-82.	Balance, 31st March 1882.
INDIA, GENERAL.	£.	£.	£.	£.	£.
Civil Deposits:					
Revenue Deposits	3,925	17,160	21,085	12,465	8,620
Civil Courts Deposits	2,126*	4,105	6,231	4,966	1,265
Criminal Courts Deposits	399*	2,617	3,016	2,603	413
Personal Deposits	10,438*	165,741	176,179	168,069	8,110
Deposits for Government Loans	—9*	57,030	57,021	57,043	—22
Trust Interest Fund	3,981	84,046	88,027	87,351	676
Deceased Men's and Deserters' Deposits	544*	821	1,365	210	1,155
General Deposits	28,490	78,739	107,229	76,953	30,276
Patriotic Fund	202	4,520	4,722	4,722	—
Military Orphan Fund Deposits	219,564	40	219,604	28,202	191,402
Municipal Funds	4,754	15,879	20,633	14,534	6,099
Loan Discharge Orders	- -	27,669	27,669	26,816	853
Other Deposits:					
Military Deposits	214,352	309,294	523,646	393,451	130,195
Trust Interest Fund (Military)	- -	5,458	5,458	5,314	144
Public Works Deposits (Buildings and Roads)	31,172	121,049	152,221	117,641	34,580
Ditto - ditto - (Railway Capital)	168,359	353,855	1,036,128	394,256	105,120
Ditto - ditto - (Railway Revenue)		513,014		536,752	
Ditto - ditto - (Irrigation)	1	28	29	25	4
State Railway Fine Fund	- -	1,357	1,357	1,071	286
Postal Deposits	- -	3	3	16	—13
Telegraph Deposits	45,709*	21,723	67,432	54,004	13,428
Telegraph Fine Fund	3,843*	866	4,709	1,324	3,385
Trust Interest Account (Telegraph)	8	- -	8	- -	8
Marine Deposits	1,233	1,020	2,253	1,055	1,198
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts	175	- -	175	- -	175
TOTAL £.	739,266*	1,786,934	2,526,200	1,988,843	537,357
Carried forward £.	739,266	1,786,934	2,526,200	1,988,843	537,357

* The aggregate opening balance under each Province differs largely from the closing balance shown in last years's account. The difference in each case is due principally to the exclusion from the Deposit Account of the balances of Provincial Services and Incorporated Local Funds, and to some extent to the correction of the balances under several detailed heads marked off with asterisks, to secure their agreement with the Books.

No. 68.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1882—*continued.*

	Balance, 1st April 1881.	Receipts in 1881-82.	Total.	Payments in 1881-82.	Balance, 31st March 1882.
	£.	£.	£.	£.	£.
Brought forward - - -	739,266	1,786,934	2,526,200	1,988,843	537,357
Central Provinces.					
Civil Deposits:					
Revenue Deposits - - - - - - - -	7,175*	56,704	63,879	58,206	5,673
Civil Courts Deposits - - - - - - -	17,830*	80,602	98,432	77,270	21,162
Personal Deposits - - - - - - -	31,173	98,364	129,537	94,880	34,657
Trust Interest Fund - - - - - - -	54	1,175	1,229	1,194	35
Patriotic Fund - - - - - - - -	788	1,630	2,418	2,418	—
Municipal Funds - - - - - - - -	26,407*	110,983	137,390	96,822	40,568
Other Deposits:					
Public Works Deposits (Buildings and Roads) - -	2,005	17,602	19,607	16,009	3,598
Ditto - ditto - (Railway Capital) - - -	237	45,728	52,301	44,790	2,585
Ditto - ditto - (Railway Revenue) - - -		6,336		4,926	
Postal Deposits - - - - - - - -	- -	3	3	- -	3
Trust Interest Account (Post Office) - - - -	- * -	4	4	4	—
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts - - -	—942	8,187	7,245	8,703	—1,458
Total - - - £.	84,727*	427,318	512,045	405,222	106,823
British Burmah.					
Civil Deposits:					
Revenue Deposits - - - - - - - -	21,001	40,772	61,773	46,961	14,812
Civil Courts Deposits - - - - - - -	853*	12,470	13,323	11,957	1,366
Personal Deposits - - - - - - -	4,353*	19,488	23,841	18,155	5,686
Trust Interest Fund - - - - - - -	- -	8	8	5	3
Patriotic Fund - - - - - - - -	18	- -	18	18	—
Deposits for Government Loans - - - - -	- -	52,190	52,190	52,190	—
Municipal Funds - - - - - - - -	111,518	130,150	241,668	223,204	18,464
Other Deposits:					
Public Works Deposits (Buildings and Roads) - -	5,262	12,166	17,428	10,937	6,491
Ditto - ditto - (Railway Capital) - - -	580	9,650	12,693	7,993	2,298
Ditto - ditto - (Railway Revenue) - - -		2,463		2,402	
Ditto - ditto - (Irrigation) - - - -	588	5,049	5,637	4,207	1,430
Postal Deposits - - - - - - - -	10*	2	12	- -	12
Trust Interest Account (Post Office) - - - -	- -	4	4	4	—
Short Receipts, Overland Money Orders (Post Office) -	1	- -	1	- -	1
Excess Receipts, Overland Money Orders (Post Office) -	—5	- -	—5	- -	—5
State Railway Fine Fund - - - - - - -	- -	329	329	373	—44
Total - - - £.	144,179*	284,741	428,920	378,406	50,514
Assam.					
Civil Deposits:					
Revenue Deposits - - - - - - - -	15,280*	16,777	32,057	22,964	9,093
Civil Courts Deposits - - - - - - -	3,099	9,318	12,417	7,004	5,413
Personal Deposits - - - - - - -	4,817*	21,280	26,097	20,644	5,453
Deposits for Government Loans - - - - -	- -	6	6	6	—
Trust Interest Fund - - - - - - -	299	734	1,033	991	42
Patriotic Fund - - - - - - - -	67	145	212	212	—
Municipal Funds - - - - - - - -	2,128	10,087	12,215	9,504	2,711
Other Deposits:					
Short Receipts, Overland Money Orders (Post Office) -	1*	- -	1	- -	1
Public Works Deposits (Buildings and Roads) - -	778	1,014	1,792	1,101	691
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts - - -	—1,851	11,173	9,322	9,573	—251
Total - - - £.	24,618*	70,534	95,152	71,999	23,153
Carried forward - - - £.	992,790	2,569,527	3,562,317	2,844,470	717,847

* *Vide* note at foot of page 179.

No. 68.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1882—*continued.*

	Balance, 1st April 1881.	Receipts in 1881-82.	Total.	Payments in 1881-82.	Balance, 31st March 1882.
	£.	£.	£.	£.	£.
Brought forward - - -	992,790	2,569,527	3,562,317	2,844,470	717,847
Bengal.					
Civil Deposits:					
Revenue Deposits	179,900	354,807	534,707	317,913	216,794
Civil Courts Deposits	361,151	731,834	1,092,985	680,564	412,421
Criminal Courts Deposits	16,315	14,906	31,721	15,565	16,156
Personal Deposits	122,874*	613,192	736,066	613,791	122,275
Deposits for Government Loans	5	2,831	2,836	2,836	—
General Deposits	8,671*	212,938	221,609	208,974	12,635
Municipal Funds	31,978*	144,249	176,227	140,457	35,770
Trust Interest Fund	5,393*	93,194	98,587	79,241	19,346
Other Deposits:					
Public Works Deposits (Buildings and Roads)	11,316	24,944	36,260	17,292	18,968
Ditto - ditto - (Railway Capital)	8,381	47,484	314,761	42,845	15,567
Ditto - ditto - (Railway Revenue)		258,896		256,349	
Ditto - ditto - (Irrigation)	12,435	6,543	18,978	12,383	6,595
Postal Deposits	10	- -	10	10	—
Trust Interest Account (Post Office)	- * -	30	30	30	—
Excess Receipts, Overland Money Orders (Post Office)	—2	- -	—2	- -	—2
State Railway Fine Fund	- -	188	188	545	—357
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts	—2,964	102,338	99,374	103,525	—4,151
Total £.	755,963*	2,608,374	3,364,337	2,492,320	872,017
North Western Provinces and Oudh.					
Civil Deposits:					
Revenue Deposits	91,120	236,722	327,842	230,147	97,695
Civil Courts Deposits	116,112	322,515	438,627	308,495	130,132
Criminal Courts Deposits	9,078*	40,260	49,338	37,407	11,931
Personal Deposits	182,197	1,288,655	1,470,852	1,322,638	148,214
Deposits for Government Loans	- -	61	61	61	—
Patriotic Fund	2,375	2,415	4,790	4,265	525
Municipal Funds	57,338	296,573	353,911	294,169	59,742
Trust Interest Fund	- -	5,283	5,283	3,930	1,353
Other Deposits:					
Short Receipts, Overland Money Orders (Post Office)	1*	- -	1	- -	1
Excess Receipt, Overland Money Orders (Post Office)	—1*	- -	—1	- -	—1
Public Works Deposits (Buildings and Roads)	4,275	51,145	55,420	51,374	4,046
Ditto - ditto - (Railway Capital)	18	745	763	752	11
Ditto - ditto - (Railway Revenue)	914	52,878	53,792	52,179	1,613
Ditto - ditto - (Irrigation)	2,234	3,225	5,459	3,780	1,679
Trust Interest Account (Post Office)	- * -	15	15	15	—
State Railway Fine Fund	- -	76	76	4	72
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts	—1,126	2,107	981	2,104	—1,123
Total £.	464,435*	2,302,675	2,767,210	2,311,320	455,890
Carried forward - - - £.	2,213,288	7,480,576	9,693,864	7,648,110	2,045,754

* *Vide* note at foot of page 179.

No. 68.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1882—*continued.*

	Balance, 1st April 1881.	Receipts in 1881-82.	TOTAL.	Payments in 1881-82.	Balance, 31st March 1882.
	£.	£.	£.	£.	£.
Brought forward - - -	2,213,288	7,480,576	9,693,864	7,648,110	2,045,754
PUNJAB.					
Civil Deposits:					
Revenue Deposits - - - - - - - -	67,174	251,578	318,752	220,818	97,934
Personal Deposits - - - - - - - -	122,313	795,856	918,169	834,118	84,051
Deposits for Government Loans - - - - -	- -	52,521	52,521	52,521	—
Patriotic Fund - - - - - - - -	540	1,082	1,622	1,475	147
Municipal Funds - - - - - - - -	96,450*	286,106	382,556	262,434	120,122
Trust Interest Fund - - - - - - - -	- -	11,487	11,487	11,265	222
Other Deposits:					
Public Works Deposits (Buildings and Roads) - -	6,229	6,116	12,345	9,277	3,068
Ditto - ditto - (Railway Capital) - - -	10,238	204,239	531,091	206,569	9,909
Ditto - ditto - (Railway Revenue) - - -		316,614		314,613	
Ditto - ditto - (Irrigation) - - - -	42,955	126,879	169,834	149,876	19,958
Postal Deposits - - - - - - - -	13*	15	28	5	23
Short Receipts, Overland Money Orders (Post Office) -	- -	2	2	- -	2
Trust Interest Account (Post Office) - - - -	- -	22	22	16	6
State Railway Fine Fund - - - - - -	- -	1,560	1,560	2,209	—649
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts - - -	—488	504	16	40	—24
TOTAL - - - £.	345,424*	2,054,581	2,400,005	2,065,236	334,769
MADRAS.					
Civil Deposits:					
Revenue Deposits - - - - - - - -	56,810*	131,641	188,451	121,642	66,809
Civil Courts Deposits - - - - - - - -	111,205*	249,737	360,942	278,011	82,931
Criminal Courts Deposits - - - - - - -	6,471	8,536	15,007	10,201	4,806
Personal Deposits - - - - - - - -	72,691	1,092,310	1,165,001	1,071,289	93,712
Deposits for Government Loans - - - - -	- -	3,230	3,230	3,230	—
Trust Interest Fund - - - - - - - -	2,713	22,858	25,571	22,985	2,586
Deceased Men's and Deserters' Deposits - - -	90*	33	123	32	91
General Deposits - - - - - - - - -	—724*	424	—300	159	—459
Municipal Funds - - - - - - - - -	16,864	137,497	154,361	133,979	20,382
Other Deposits:					
Military Deposits - - - - - - - - -	105,642*	46,188	151,830	52,140	99,690
Trust Interest Account (Military) - - - -	- -	228	228	15	213
Public Works Deposits (Buildings and Roads) - -	21,869	34,049	55,918	32,465	23,453
Ditto - ditto - (Irrigation) - - - -	458	7,952	8,410	7,952	458
Postal Deposits - - - - - - - - -	- -	2	2	1	1
Trust Interest Account (Post Office) - - - -	- * -	8	8	8	—
Ceylon Money Orders (Post Office) - - - -	- -	39,295	39,295	39,295	—
Short Receipts, Overland Money Orders (Post Office) -	1*	- -	1	- -	1
Excess Receipts, Overland Money Orders (Post Office) -	—1	- -	—1	- -	—1
Excess Receipts, Munich Money Orders (Post Office) -	—1*	- -	—1	- -	—1
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts - - -	45,467	351,606	397,073	356,514	40,559
TOTAL - - - £.	439,555*	2,125,594	2,565,149	2,129,918	435,231
Carried forward - - - £.	2,998,267	11,660,751	14,659,018	11,843,264	2,815,754

* *Vide* note at foot of page 179.

No. 68.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1882—*continued.*

	Balance, 1st April 1881.	Receipts in 1881-82.	Total.	Payments in 1881-82.	Balance, 31st March 1882.
	£.	£.	£.	£.	£.
Brought forward - - -	2,998,267	11,660,751	14,659,018	11,843,264	2,815,754
Bombay.					
Civil Deposits:					
Revenue Deposits - - - - - - -	45,196*	239,413	284,609	228,623	55,986
Civil Courts Deposits - - - - - -	53,086	121,601	174,687	117,531	57,156
Criminal Courts Deposits - - - - -	2,446	9,015	11,461	8,726	2,735
Personal Deposits - - - - - -	49,055	132,776	182,731	129,441	53,290
Deposits for Government Loans - - -	- -	8,094	8,094	8,094	—
Trust Interest Fund - - - - - -	1,005	62,164	63,169	62,738	431
Deceased Men's and Deserters' Deposits - -	1,591*	940	2,531	1,402	1,129
General Deposits - - - - - - -	*—16,746*	224,869	208,123	159,258	48,865
Penalties on Native States for Robbery of Mails	1,679	- -	1,679	- -	1,679
Municipal Fund - - - - - - -	5,144	16,024	21,168	5,116	16,052
European Money Orders, Civil Department:					
Overland Money Orders - - - - -	*—125*	56	*—69*	10	*—79*
Munich Money Orders - - - - -	*—4*	- -	*—4*	- -	*—4*
Italian Money Orders - - - - -	*—1*	- -	*—1*	- -	*—1*
Australian Money Orders - - - - -	*—8*	- -	*—8*	- -	*—8*
Excess Receipts, Overland Money Orders -	16	7	23	2	21
Short Receipts, Overland Money Orders - -	2	10	12	2	10
Other Deposits:					
Military Deposits - - - - - - -	142,227*	205,126	347,353	289,117	58,236
Trust Interest Fund (Military) - - -	- -	176	176	174	2
Public Works Deposits (Buildings and Roads) -	22,042	21,036	43,078	30,477	12,601
Ditto - ditto - (Railway Capital) - -	657	5,438	6,378	6,461	*—211*
Ditto - ditto - (Railway Revenue) -		283		128	
Ditto - ditto - (Irrigation) - - -	4,579	20,187	24,766	12,044	12,722
State Railway Fine Fund - - - - -	- -	- -	- -	6	*—6*
Trust Interest Account (Post Office) - - -	-*	32	32	32	—
Marine Deposits - - - - - - -	2,712	1,677	4,389	4,359	30
European Money Orders, Post Office:					
Overland Money Orders - - - - -	4	103,735	103,739	103,739	—
Munich Money Orders - - - - -	8	4,993	5,001	5,001	—
Netherlands Money Orders - - - - -	- -	63	63	63	—
Swiss Money Orders - - - - - -	- -	639	639	639	—
Italian Money Orders - - - - - -	- -	1,167	1,167	1,167	—
Danish Money Orders - - - - - -	- -	287	287	287	—
Excess Receipts, Overland Money Orders - -	6	- -	6	- -	6
Excess Receipts, Munich Money Orders - -	1	- -	1	- -	1
Excess Receipts, Italian Money Orders - -	1	- -	1	1	—
Short Receipts, Overland Money Orders - -	*—15**	- -	*—15*	- -	*—15*
Tasmanian Money Orders - - - - -	- -	20	20	20	—
Victoria Money Orders - - - - -	- -	103	103	103	—
Straits Settlements, Singapore Money Orders -	- -	819	819	819	—
South Australian Money Orders Payable - -	- -	134	134	134	—
China and Japan Money Orders Payable - -	- -	69	69	69	—
Western Australian Money Orders - - -	- -	20	20	20	—
Queensland Money Orders - - - - -	- -	60	60	60	—
Mauritius Money Orders - - - - -	- -	50	50	50	—
New South Wales Money Orders - - -	- -	211	211	211	—
Short Receipts, Italian Money Orders - -	*—1**	1	—	—	—
Exchange on Overland Money Orders - -	- -	21,503	21,503	21,503	—
Exchange on Continental Money Orders - -	- -	1,462	1,462	1,462	—
Balances of Local Governments:					
Incorporated Local Funds Debt Accounts - -	*—8*	8,437	8,429	8,469	*—40*
Total - - - £.	315,449*	1,212,697	1,528,146	1,207,558	320,588
GRAND TOTAL - - - £.	3,313,716	12,873,448	16,187,164	13,050,822	3,136,342

* *Vide* note at foot of page 179.

No. 69.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL, PRIZE, and RAILWAY FUNDS, for the Year ended 31st March 1882.

	Balance, 1st April 1881.	Receipts in 1881-82.	TOTAL.	Payments in 1881-82.	Balance, 31st March 1882.
POLITICAL FUNDS:	£.	£.	£.	£.	£.
Bahoo Begum's Stipend Fund - - - - - - - - - - - -	175,056*	9,259	184,315	21,599	162,716
PRIZE FUNDS:					
Prize Money (Military Prize Funds) - - - - - - - - - - -	54,590*	15	54,605	571	54,034
RAILWAY FUNDS:					
Fire Insurance Fund, Great Indian Peninsula Railway - - - - - - - -	2,406	281	2,687	982	1,705
Extraordinary Casualty Fund, Great Indian Peninsula Railway - - - - - - -	70,761*	2,803	73,564	3,869	69,695
Guarantee and Contractors' Security Fund, Madras Railway - - - - - - -	15,889	3,005	18,894	2,185	16,709
Fine Fund, Oudh and Rohilkund Railway - - - - - - - - - -	2,423*	1,551	3,974	1,078	2,896
Guarantee Fund and Deposits, Oudh and Rohilkund Railway - - - - - - -	10,048	4,311	14,359	1,304	13,055
Fire Insurance Fund, Sind, Punjab, and Delhi Railway - - - - - - - -	10,559*	413	10,972	1,254	9,718
Fine and Guarantee Fund, Sind, Punjab, and Delhi Railway - - - - - - -	49,068	9,202	58,270	1,862	56,408
TOTAL - - - £.	390,800	30,840	421,640	34,704	386,936

* These balances differ respectively from the closing balances of last year's Account by 1 *l.*, 126,098 *l.*, 2 *l.*, 1 *l.*, and 1 *l.* for corrections since made.

No. 70.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1881 (Opening Balance).	No. of Treasuries.			31st March 1882 (Closing Balance).
£.		INDIA:	£.	£.
		Reserve Treasuries:		
806,493	1	In Calcutta	2,128,737	
372,106	1	In Madras	340,268	
26,256	1	In Bombay	463,472	
				2,932,477
1,031,197	1	In the Bank of Bengal, Calcutta; £.		
		For India, General - 843,419		
		For Bengal - 113,681		
			957,100	
411,440	1	In the Bank of Madras	349,904	
428,426	1	In the Bank of Bombay	354,483	
				1,661,487
		Agencies of Bank:		
1,624,031	14	Bengal	1,778,140	
322,607	6	Madras	383,185	
225,876	4	Bombay	145,270	
				2,306,595
		District Treasuries:		
811,625	15	India, General	568,584	
283,489	12	Assam	209,291	
1,813,028	40	Bengal	2,046,375	
1,426,989	41	North Western Provinces and Oudh	1,416,133	
921,020	30	Punjab	795,284	
370,387	17	Central Provinces	411,900	
199,442	12	British Burmah	175,685	
1,069,096	16	Madras	1,091,608	
1,227,593	20	Bombay	907,494	
				7,622,354
13,371,101		TOTAL TREASURIES IN INDIA - - - £.		14,522,913
		ENGLAND:		
4,127,749	1	Home Treasury of the Government of India		2,620,909
17,498,850		GRAND TOTAL - - - £.		17,143,822

*No. 71.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1882, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1881.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1882.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.	£.	£.	£.	£.	£.	£.		£.
INDIA, GENERAL.								
Raja of Joudpoor	129,456	- -	129,456	92,287	37,169	240,000	5 per cent. -	4,143
Raja of Gwalior	408,486	- -	408,486	40,070	368,416	500,000	5 „ -	19,930
Raja of Bijawar	500	- -	500	500	- -	3,000	5 „ -	13
Jhabooah State	491	- -	491	491	- -	2,000	5 „ -	24
Banswara	2,500	- -	2,500	- -	2,500	2,500	5 „ -	—
TOTAL £.	541,433	- -	541,433	133,348	408,085	- -	- -	24,110
NORTH WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	56,611	- -	56,611	9,858	46,753	104,000	5 per cent. -	3,142
MADRAS.								
Mysore State	800,000	- -	800,000	- -	800,000	800,000	5 per cent. -	40,000
Mysore State—Second Loan	- -	40,000	40,000	40,000	- -	50,000	5 „ -	213
TOTAL £.	800,000	40,000	840,000	40,000	800,000	- -	- -	40,213
BOMBAY.								
Loan to Sangli State	71,482	- -	71,482	8,072	63,410	90,000	5 per cent. -	3,474
Loan to Akalkote State	3,358	- -	3,358	3,358	- -	20,000	5 „ -	138
TOTAL £.	74,840	- -	74,840	11,430	63,410	- -	- -	3,612
TOTAL LOANS TO NATIVE STATES £.	1,472,884	40,000	1,512,884	194,636	1,318,248	- -	- -	71,077

LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Consolidated Loan of the Calcutta Municipality -	755,972	- -	755,972	14,454	741,518	783,120	4¼ per cent. -	31,977
Calcutta Port Fund - - - - - - -	176,500	- -	176,500	- -	176,500	176,500	4½ „ -	7,943
Calcutta Port Trust Consolidated Loan - - -	525,357	- -	525,357	9,074	516,283	534,035	4½ „ -	23,540
Calcutta Hooghly Bridge - - - - - -	176,000	- -	176,000	7,333	168,667	220,000	4½ „ -	7,920
TOTAL - - - £.	1,633,829	- -	1,633,829	30,861	1,602,968	- -	- -	71,380
MADRAS.								
Madras Municipality, Water Supply - - -	143,000	- -	143,000	- -	143,000	143,000	4 per cent.* -	5,720
BOMBAY.								
Bombay Municipality, Water Supply - - -	326,021	- -	326,021	4,564	321,457	- -	4 per cent. -	12,956
Bombay Port Trust, for Loans bearing interest under Act VI. of 1879 - - - - - -	2,109,746†	- -	2,109,746	- -	2,109,746	2,117,075	4 „ -	87,362
Bombay Port Trust, for Prince's Dock - - -	759,692	- -	759,692	- -	759,692	760,000	4½ „ -	34,173
Bombay Port Trust, for Loans not bearing interest under Act VI. of 1879 - - - - - -	84,468	- -	84,468	- -	84,468	84,468	- nil -	—
New Consolidated Loan of the Bombay Municipality, repayable in 30 years - - - - - - -	584,000	- -	584,000	9,491	574,509	584,000	4½ per cent. -	26,174
TOTAL - - - £.	3,863,927	- -	3,863,927	14,055	3,849,872	- -	- -	160,665
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. - - £.	5,640,756	- -	5,640,756	44,916	5,595,840	- -	- -	237,765

* And 2 per cent. additional for Sinking Fund for repayment of Loan.

† The two loan accounts, of which the closing balances in last year's account were shown at 2,039,579 *l.* and 70,167 *l.* respectively, have been amalgamated in accordance with the provisions of the Act relating to the Port Trust.

No. 71.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1882, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1881.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1882.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES.	£.	£.	£.	£.	£.	£.		£.
India.								
Ajmere Municipality	- -	3,155	3,155	- -	3,155	3,155	5 per cent. -	—
Central Provinces.								
Nagpore Municipality, Water Supply	23,242	- -	23,242	2,151	21,091	37,700	4½ per cent. -	1,046
Wardha Municipality	100	- -	100	100	- -	100	—	—
Deori Municipality	- -	90	90	- -	90	90	—	—
Total £.	23,342	90	23,432	2,251	21,181	- -	- -	1,046
British Burmah.								
Rangoon Municipality (Strand Bazar)	13,353	- -	13,353	3,115	10,238	27,000	4½ per cent. -	566
Rangoon Municipality (Rangoon Water Supply)	10,000	29,000	39,000	- -	39,000	39,000	4½ „ -	450
Akyab Municipality	626	- -	626	626	- -	1,246	4½ „ -	74
Total £.	23,979	29,000	52,979	3,741	49,238	- -	- -	1,090
Bengal.								
Dacca Municipality	1,315	- -	1,315	1,315	- -	2,500	4½ per cent. -	15
Darjeeling Municipality	3,936	- -	3,936	130	3,806	4,000	4½ „ -	176
Burdwan Municipality	1,173	- -	1,173	228	945	4,000	6 „ -	72
Arrah Municipality	244	- -	244	61	183	610	4½ „ -	11
Total £.	6,668	- -	6,668	1,734	4,934	- -	- -	274
North Western Provinces and Oudh.								
Cawnpore Municipality (for Draining the City)	12,374	- -	12,374	1,066	11,308	21,300	4½ per cent. -	855
Saharunpore Municipality (for Drainage Works)	1,258	- -	1,258	243	1,015	4,385	4½ „ -	28
Agra Municipality (for a Grain Market)	1,040	- -	1,040	411	629	6,500	4½ „ -	89
Agra Municipality, Supplementary Loan	1,000	- -	1,000	- -	1,000	1,000	4½ „ -	—

Naini Tal Municipality	2,147	- -	2,147	- -	2,147	2,500	4½ „ -	—
Naini Tal Municipality (for Protective Works)	10,000	5,000	15,000	305	14,695	15,000	4½ „ -	679
TOTAL £.	27,819	5,000	32,819	2,025	30,794	- -	- -	1,651
PUNJAB.								
Simla Municipality	81,349	602	81,951	30,242	51,709	99,774	4½ per cent. -	3,032
Lahore Municipality	128,175	38,893	167,068	518	166,550	110,000	4½ „ -	2,867
TOTAL £.	209,524	39,495	249,019	30,760	218,259	- -	- -	5,899
MADRAS.								
Ootacamund Municipality	1,026	- -	1,026	49	977	1,242	4½ per cent. -	46
Negapatam Municipality	1,250	- -	1,250	208	1,042	2,500	4½ „ -	57
Mangalore Municipality	458	- -	458	92	366	915	4½ „ -	20
Coonoor Municipality	434	- -	434	21	413	725	4½ „ -	19
Coimbatore Municipality	200	- -	200	40	160	400	4½ „ -	8
Ditto - ditto - 2nd Loan	124	- -	124	33	91	200	5 „ -	6
TOTAL £.	3,492	- -	3,492	443	3,049	- -	- -	156
BOMBAY.								
Bhewndy Municipality	100	- -	100	100	- -	1,500	4½ per cent. -	2
Dharwar Municipality	3,297	- -	3,297	129	3,168	3,600	4½ „ -	146
Hyderabad Municipality (for Water Supply)	28,096	- -	28,096	952	27,144	30,000	4½ „ -	1,339
Yeola Municipality	600	- -	600	100	500	900	4½ „ -	25
Surat Municipality	12,685	- -	12,685	632	12,053	16,000	4½ „ -	564
Randier Municipality	1,489	- -	1,489	87	1,402	2,000	4½ „ -	66
Gadag Betigery Municipality (Dharwar)	790	- -	790	91	699	800	4½ „ -	34
Bagalcote Municipality	324	- -	324	36	288	405	4½ „ -	14
Hublee Municipality (Dharwar)	162	7	169	107	62	500	4½ „ -	13
Barsee Municipality	26	154	180	180	- -	358	5 „ -	—
Sholapur Municipality	651	- -	651	312	339	1,500	4½ „ -	26
Alibag Municipality	634	- -	634	79	555	850	4½ „ -	28
Bejapur Municipality	2	2	4	4	- -	600	4½ „ -	2
Jalgaum Municipality	5,523	6	5,529	362	5,167	6,500	4½ „ -	245
Sauganivei Municipality	561	- -	561	21	540	600	4½ „ -	25
Kumptee Municipality	135	- -	135	30	105	150	4½ „ -	4
TOTAL £.	55,075	169	55,244	3,222	52,022	- -	- -	2,533
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES £.	349,899	76,909	426,808	44,176	382,632	- -	- -	12,649

No. 71.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1882, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1881.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1882.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO PORT FUND.	£.	£.	£.	£.	£.	£.		£.
British Burmah.								
Mergui Port Fund - - - - - - -	140	- -	140	140	- -	491	—	—
Total Loans to Port Fund - - - £.	140	- -	140	140	—	—	—	—
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
Bengal.								
Port Canning Municipality - - - - -	23,610	- -	23,610	- -	23,610	45,000*	—	—
Dancoonee Drainage - - - - - -	30,629	- -	30,629	30,629	- -	No fixed amount	5 per cent. -	—
District Road Committee Julpigoree - - -	- -	534	534	267	267	—	—	—
Total - - - £.	54,239	534	54,773	30,896	23,877	—	—	—
Madras.								
Sydapet Local Fund Board - - - - -	18,341	- -	18,341	708	17,633	19,979	4½ per cent. -	817
Calicut Local Fund Board - - - - -	6,064	- -	6,064	466	5,598	8,900	4½ „ -	273
Tellicherry Local Fund Board - - - -	5,281	- -	5,281	150	5,131	6,000	4½ „ -	231
Total - - - £.	29,686	- -	29,686	1,324	28,362	- -	- -	1,321
Bombay.								
Surat Local Fund - - - - - - -	30,252	- -	30,252	1,326	28,926	35,000	4½ per cent. -	1,346
President, Local Fund Committee: Taluka Nassarabad (Khandeish) - - -	361	- -	361	85	276	600	4½ „ -	15

Local Fund Committee, Broach	5,008	- -	5,008	421	4,587	6,000	4½ „	232
Local Fund Committee, Kaladghee	5,000	- -	5,000	159	4,841	5,000	4½ „	577
Local Fund Committee, Ratnagiri	15,787	- -	15,787	- -	15,787	20,050	4½ „	—
Matheran Hill Station Fund	- -	1,323	1,323	- -	1,323	1,323	4½ „	—
TOTAL £.	56,408	1,323	57,731	1,991	55,740	- -	- -	2,170
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES £.	140,333	1,857	142,190	34,211	107,979	- -	- -	3,491
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Talookdars of Ajmere	25,970	- -	25,970	5,787	20,183	82,500	5 per cent.	241
Shagasi Wali Mahomed	- -	300	300	- -	300	300	—	—
TOTAL £.	25,970	300	26,270	5,787	20,483	- -	- -	241
CENTRAL PROVINCES.								
Raja Junajee Bhonsla of Deor	7,192	- -	7,192	7,192	- -	55,000	4½ per cent.	218
Raja of Pathera	1,644	- -	1,644	- -	1,644	2,000	5 „	82
Raja of Kalahandi	200	- -	200	200	- -	1,000	4½ „	9
TOTAL £.	9,036	- -	9,036	7,392	1,644	- -	- -	309
BENGAL.								
Tendook Palgar of Darjeeling	- -	3,000	3,000	1,500	1,500	3,000	4½ „	—
Carried forward £.	35,006	3,300	38,306	14,679	23,627	- -	- -	550

* Half remitted.

No. 71.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1882, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1881.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1882.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
	£.	£.	£.	£.	£.	£.		£.
Loans to Landholders and other Notabilities—*continued.* Brought forward - - -	35,006	3,300	38,306	14,679	23,627	- -	- -	550
North Western Provinces and Oudh.						Not exceeding		
Raja of Majowlee (Gorakpur) - - - - -	48,800	- -	48,800	4,100	44,700	80,000	6 per cent. -	2,845
Raja of Rampur (Etah) - - - - - -	750	- -	750	508	242	2,500	5 „ -	17
Doorga Prasad of Sarawan Baragaon (Hardoi) -	12,178	- -	12,178	888	11,290	12,848	5 „ -	607
Kaithala Estate (Pratabgurh) - - - - - -	3,854	- -	3,854	537	3,317	5,870	5 „ -	192
Sudhoo Beebee of Mohana (Sultanpore) - - -	9,820	- -	9,820	800	9,020	12,500	5 „ -	486
Bhogaitapore Estate (Hardoi) - - - - - -	1,820	- -	1,820	905	915	6,495	5 „ -	84
Assifpore Estate (Hardoi) - - - - - -	2,350	- -	2,350	380	1,970	4,520	5 „ -	114
Jasmari Estate (Barabanki) - - - - - -	2,030	- -	2,030	300	1,730	3,600	5 „ -	97
Rajapur Estate (Pratabgurh) - - - - - -	2,010	- -	2,010	189	1,821	2,600	5 „ -	98
Akhyapur Estate (Barabanki) - - - - - -	920	- -	920	- -	920	1,122	5 „ -	46
Durgagunj Estate (Hardoi) - - - - - -	1,560	- -	1,560	145	1,415	2,275	5 „ -	76
Dhoondpur Estate (Hardoi) - - - - - -	530	- -	530	175	355	1,694	5 „ -	25
Bhagiari Estate (Hardoi) - - - - - -	2,150	- -	2,150	230	1,920	2,835	5 „ -	104
Khapradih Estate (Fyzabad) - - - - - -	3,599	- -	3,599	- -	3,599	3,600	5 „ -	180
Jamu Estate (Sultanpore) - - - - - -	2,820	- -	2,820	920	1,900	4,900	5 „ -	130
Gangeo Estate (Sultanpore) - - - - - -	700	- -	700	200	500	1,560	5 „ -	35

Kori Serdowli Estate (Rai Bareli) - - - - -	8,512	- -	8,512	12	8,500	12,500	5 „ -	426
Khajuri Estate (Rai Bareli) - - - - - -	1,147	- -	1,147	167	980	1,750	5 „ -	56
Bahna Estate (Rai Bareli) - - - - - -	6,872	- -	6,872	72	6,800	7,038	5 „ -	344
Amawan Estate of Mohamed Zaman Khan (Rai Bareli)	2,609	- -	2,609	7	2,602	7,500	5 „ -	131
Amawan Estate of Abdool Hakim Khan (Rai Bareli)	1,198	- -	1,198	98	1,100	1,800	5 „ -	60
Azizabad Estate (Rai Bareli) - - - - - -	1,572	- -	1,572	472	1,100	3,400	5 „ -	73
Korwar Estate (Sultanpore) - - - - - -	15,200	- -	15,200	1,000	14,200	19,334	5 „ -	760
Ramnagar Estate (Barabanki) - - - - - -	5,498	- -	5,498	- -	5,498	6,049	5 „ -	275
Bahadurnagar Estate (Kheri) - - - - - -	3,800	- -	3,800	300	3,500	8,000	5 „ -	189
Rai Bahadoor Aspal Sing (Allahabad) - - -	1,641	- -	1,641	727	914	4,500	5 „ -	73
Raja Dhiraj Sing (Cawnpore) - - - - -	765	- -	765	37	728	950	5 „ -	38
Koonj Behary Lal (Mainpuri) - - - - -	1,439	- -	1,439	242	1,197	2,500	5 „ -	69
Dewan Kissen Koer (Benares) - - - - - -	2,958	2,778	5,736	100	5,636	7,652	—	—
Dewan of Parna (Agra) - - - - - - -	1,838	- -	1,838	331	1,507	2,600	5 per cent. -	135
Rao Jit Sing of Nahal (Shajehanpur) - - -	5,210	- -	5,210	392	4,818	7,000	5 „ -	270
Thakur Gurdial Sing (Mainpuri) - - - -	3,781	- -	3,781	205	3,576	4,800	6 „ -	239
Syud Ali Shah (Meerut) - - - - - - -	4,674	- -	4,674	415	4,259	6,000	5 „ -	256
Rajah Gursaroe (Jhansi) - - - - - - -	3,744	- -	3,744	443	3,301	5,000	5 „ -	199
Sirdars Gulal Sing and Autar Sing of Bhira Gobindpur (Rai Bareli) - - - - - - -	20,461	- -	20,461	501	19,960	22,500	5 „ -	1,023
Pakranusari Estate (Barabanki) - - - - -	8,360	- -	8,360	500	7,860	10,650	5 „ -	412
Prince Sahdeo Sing of Pandari Ganeshpur (Rai Bareli) - - - - - - - - - -	32,867	- -	32,867	- -	32,867	35,000	5 „ -	1,868
Family of late Imdad Ali Baig (Banda) - - -	612	- -	612	60	552	700	5 „ -	31
Captain F. C. Chapman - - - - - -	- -	30,000	30,000	- -	30,000	30,000	5 „ -	—
TOTAL - - - £.	230,649	32,778	263,427	16,358	247,069	- -	- -	12,063
Carried forward - - - £.	265,655	36,078	301,733	31,037	270,696	- -	- -	12,613

No. 71.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1882, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1881.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1882.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Loans to Landholders and other Notabilities—*continued*.	£.	£.	£.	£.	£.	£.		£.
Brought forward - - -	265,655	36,078	301,733	31,037	270,696	- -	- -	12,613
Punjab.								
Raja Jai Sing of Golair - - - - - -	8,600	- -	8,600	695	7,905	8,600	6 per cent.	505
Samunder Khan - - - - - - -	460	- -	460	220	240	2,800	6 „	—
Sultan Barakat Khan - - - - - -	72	3	75	75	- -	1,000	6¼ „ -	2
Raja of Nadawn - - - - - - -	2,998	- -	2,998	820	2,178	5,000	6 „ -	185
Mohamed Hosain Khan - - - - - -	302	- -	302	100	202	860	6 „ -	50
Abdulla Khan - - - - - - -	162	- -	162	75	87	5,000	6 „ -	9
Pundit Narendro Nath - - - - - -	1,085	- -	1,085	238	847	2,000	6 „ -	62
Ali Akbar Khan - - - - - - -	60	- -	60	40	20	180	6 „ -	3
Inayutullah Khan - - - - - - -	35	4	39	11	28	70	6 „ -	6
Sheik Muzafar - - - - - - -	830	- -	830	73	757	1,000	6 „ -	60
Nawab Bahadoor Shere Khan - - - - -	400	- -	400	100	300	1,000	6 „ -	—
Family of the late Syud Mohadi Shah - - -	391	- -	391	- -	391	450	6 „ -	—
Hyat Khan - - - - - - - -	135	1	136	14	122	160	6 „ -	8
Guru Jowahir Sing - - - - - - -	15,028	- -	15,028	509	14,519	16,382	6 „ -	908
Nawab of Laharee - - - - - - -	1,300	- -	1,300	500	800	2,300	6 „ -	77
Heirs to late Pundit Munphul - - - - -	4,612	116	4,728	506	4,222	4,800	5 „ -	226
Akbar Khan of Lulpura - - - - - -	1,000	- -	1,000	- -	1,000	1,000	—	—
Total - - - £.	37,470	124	37,594	3,976	33,618	- -	- -	2,101
Madras.								
Ramnad Zemindari - - - - - - -	142,283	- -	142,283	- -	142,283	147,283	5 per cent. -	7,114
Bunganapalli Nawab - - - - - - -	25,551	- -	25,551	1,507	24,044	30,000	6 „ -	1,556
Jaghirdar of Soondoor - - - - - -	134	- -	134	42	92	250	4 „ -	5
Shivaganga Zemindari - - - - - -	8,100	2,900		3,000	7,700	15,000	6¼ „ -	578

Punganur Zemindar	2,630	- -	2,630	2,630	- -	2,630	—	—
Taluvari Kota Zemindari	4,300	296	4,596	- -	4,596	5,500	4½ per cent.	155
Chintalpati Vanlu Zemindari	1,000	- -	1,000	- -	1,000	1,000	6¼ „	—
Audipati Poligar	- -	6,200	6,200	- -	6,200	6,200	5 „ -	—
TOTAL £.	183,998	9,096	193,094	7,179	185,915	- -	- -	9,408
BOMBAY.								
Kaira Thakoors	5,202	2	5,204	871	4,333	27,000	5 per cent. -	261
Loan to Talookdaree Settlement Officer, Kaira	- -	7,195	7,195	- -	7,195			—
Loan to Punt Suchew of Bhore	2,213	5,292	7,505	5,141	2,364	14,400	—	—
Loan to Sir Jamsetjee Jejeebhoy, Bart.	32,987	1,556	34,543	4,000	30,543	45,000	5 per cent. -	1,556
Loan to Yedneshwer and Sadashew Balcrustna Dixit in Khandish	4,708	- -	4,708	249	4,459	6,000	4½ „ -	212
Talookdaree Settlement Officer at Broach	24,178	- -	24,178	2,400	21,778	47,000	5 „ -	1,595
Thakoors of Vullabhpore	800	- -	800	100	700	1,500	4½ „ -	36
Talookdaree Settlement Officer at Ahmedabad	5,557	75	5,632	2,552	3,080	47,000	5 „ -	1,949
Loan to Khan Bahadoor Moorad Khan	28,711	- -	28,711	- -	28,711	28,711	4½ „ -	—
Loan to Wader Fateh Mohamed Khan, Jagirdar	273*	- -	273	213	60	340	6 „ -	9
Loan to the Chief of Jath	5,000	5,000	10,000	10,000	- -	18,000	5 „ -	63
Loan to Konher Rao Anna Saheb Wadekar	100	- -	100	50	50	200	5 „ -	2
Loan to the Manager, Sindh Encumbered Estate	54,778*	5,050	59,828	4,330	55,498	100,000	5 „ -	2,761
Loan to the Manager, Thar and Parkar Encumbered Estate	821	122	943	- -	943	3,000	5 „ -	—
Loan to Wader Bukshan Zemindar	159	- -	159	104	55	300	5 „ -	14
Loan to Meer Golam Mohamed Khan Tanda and Meer Ali Murdan Khan	1,131	- -	1,131	64	1,067	1,400	6 „ -	55
Loan to the Sultan of Lahej	2,000	- -	2,000	2,000	- -	2,000	—	—
Loan to Chandra Kasbates	- -	406	406	- -	406	406	—	—
Loan to the Administrator to the Chief of Malegaon	- -	8,400	8,400	- -	8,400	8,400	5 per cent.	—
TOTAL £.	168,618	33,098	201,716	32,074	169,642	- -	- -	8,513
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES £.	655,741	78,396	734,137	74,266	659,871	- -	- -	32,635
GRAND TOTAL £.	8,259,753	197,162	8,456,915	392,345	8,064,570	- -	- -	357,617

* These two balances respectively exceed and fall short of the closing balances of last year's Account by 188 *l.* for corrections since made.

No. 72.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of PRODUCTIVE the WORKING EXPENSES, the INTEREST on the DEBT incurred

	Estimated Cost of Construction.	Capital Outlay, excluding all Interest Charges.		Revenue during 1881-82.			
		During 1881-82.	To end of 1881-82.	Water Rates, &c.	Collected with Land Revenue.	Total.	
BENGAL.	£.	£.	£.	£.	£.	£.	
Orissa Project	1,969,897	33,301	1,955,953	22,315	- -	22,315	1
Midnapore Series	824,900	11,139	783,231	25,006	- -	25,006	2
Tidal Canal	177,270	- -	177,271	4,730	- -	4,730	3
Soane Project	2,736,350	71,216	2,329,345	73,630	- -	73,630	4
TOTAL £.	5,708,417	115,656	5,245,800	125,681	- -	125,681	5
NORTH WESTERN PROVINCES.							
Ganges Canal	2,923,442	14,157	2,574,786	193,048	44,301	237,349	6
Agra Canal	800,832	4,838	784,919	59,084	- -	59,084	7
Lower Ganges Canal	2,772,451	108,438	*2,309,992	141,379	20,783	162,162	8
Eastern Jumna Canal	344,191	4,736	266,999	73,918	22,154	96,072	9
TOTAL £.	6,840,916	132,169	5,936,696	467,429	87,238	554,667	10
PUNJAB.							
Western Jumna Canal	1,064,969	43,607	785,247	120,125	3,809	123,934	11
Bari Doab Canal	1,652,201	—1,477	1,493,985	112,869	29,522	142,391	12
Sirhind Canal, British Expenditure	3,346,612	185,710	1,641,420	- -	- -	- -	13
Sirhind Canal, Native State Expenditure		129,350	977,918	—	—	—	14
TOTAL £.	6,063,782	357,190	4,898,570	232,994	33,331	266,325	15
MADRAS.							
Godavari Delta System	1,108,869	9,916	901,994	9,995	157,072	167,067	16
Kistna Delta System	1,389,978	11,473	‡ 567,381	3,955	93,190	97,145	17
Penner Anicut System	125,921	- -	142,886	26	10,953	10,979	18
Cauvery Delta System	§ 99,222	- -	101,717	1,097	67,234	68,331	19
[illegible]ikuntham Weir Project	115,303	106	122,446	104	5,992	6,096	20
Sungu[illegible]m Project	289,644	18,018	23,131	- -	- -	- -	21
TOTAL £.	3,128,937	39,513	1,859,555	15,177	334,441	349,618	22
BOMBAY.							
Desert Canal	126,684	9,618	80,162	1,011	10,026	11,037	23
Begari Canal	162,885	7,603	128,737	1,850	10,305	12,155	24
Eastern Nara	167,117	19,037	357,834	2,011	15,376	17,387	25
Hathmati Canal	49,471	137	48,322	394	- -	394	26
Lakh Canal	34,068	121	34,558	77	- -	77	27
Kadva River Works	50,323	6,088	33,707	1,134	50	1,193	28
Krishna Canal	72,755	812	76,183	‖ 2,655	- -	2,655	29
Panjhra River Works, including Mookti Reservoir	42,757	156	40,838	534	444	978	30
Ekruk Tank	122,824	681	121,143	813	- -	813	31
Mutha Storage Lake and Canal	553,807	6,373	558,272	¶ 16,129	- -	16,129	32
TOTAL £.	1,382,691	50,626	1,479,756	26,608	36,210	62,818	9
Stores and Reserve	- -	- -	89	- -	- -	- -	
GRAND TOTAL £.	23,124,743	†† 565,804	††18,442,548	867,889	491,220	1,359,109	3

* Expenditure incurred in the Etawah and Cawnpur Divisions, Ganges Canal, amounting to 485,453 *l.* to end of 1879-80, transferred to the Capital Account of the Lower Ganges Canal.

† Interest and per-centage is only calculated on British expenditure.

‡ Includes the expenditure on the Commamur Canal.

§ Old outlay taken as Estimate.

‖ Includes 121 *l.*, realised as contributions and debited per contra to working expenses of the Krishna Canal.

¶ Includes 1,969 *l.*, being indirect revenue due to savings effected in the Military and Public Works Departments by the supply of water from the Mutha Canals.

** Includes charges by Civil Department for collection of enhanced Land Revenue.

†† Exclusive of Native State Expenditure on Sirhind Canal.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, in respect of those WORKS, and the FINANCIAL RESULTS.

	Working Expenses, 1881-82.	Excluding Interest.				Simple Interest at 4 per Cent. on past Capital Outlay, plus Half the Outlay of the Year 1881-82.	Including Interest.			
		Excess Revenue.	Excess Expenditure.	Rate per Cent.			Excess Revenue.	Excess Expenditure.	Rate per Cent.	
				*Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.
	£.	£.	£.			£.	£.	£.		
1	32,866	- -	10,551	- -	·54	77,572	- -	88,123	- -	4·5
2	22,847	2,159	- -	·28	- -	31,106	- -	28,947	- -	3·7
3	2,868	1,862	- -	1·05	- -	7,091	- -	5,229	- -	2·9
4	45,732	27,898	- -	1·19	- -	91,749	- -	63,851	- -	2·7
5	104,313	21,368	- -	·41	- -	207,518	- -	186,150	- -	3·5
6	80,833	156,516	- -	6·08	- -	102,708	53,808	- -	2·	—
7	22,638	36,446	- -	4·64	- -	31,300	5,146	- -	·6	—
8	50,101	112,061	- -	4·85	- -	90,231	21,830	- -	·9	—
9	17,287	78,785	- -	29·5	- -	10,585	68,200	- -	25·5	—
10	170,859	383,808	- -	6·46	- -	234,824	148,984	- -	2·6	—
11	39,143	84,791	- -	10·79	- -	30,538	54,253	- -	6·9	—
12	46,114	96,277	- -	6·44	- -	59,789	36,488	- -	2·4	—
13	- -	- -	- -	- -	- -	†61,943	- -	61,943	- -	3·8
14	—	—	—	—	—	—	—	—	—	—
15	85,257	181,068	- -	4·62	- -	152,270	28,798	- -	·7	—
16	29,710	137,357	- -	15·23	- -	35,881	101,476	- -	11·2	—
17	24,307	72,838	- -	12·84	- -	22,466	50,372	- -	8·9	—
18	3,774	7,205	- -	5·04	- -	5,715	1,490	- -	1·	—
19	12,992	55,339	- -	54·4	- -	4,069	51,270	- -	50·4	—
20	2,194	3,902	- -	3·19	- -	4,896	- -	994	- -	·8
21	- -	- -	- -	- -	- -	565	- -	565	- -	2·4
22	72,977	276,641	- -	14·87	- -	73,592	203,049	- -	10·9	—
23	2,269	8,768	- -	10·93	- -	3,014	5,754	- -	7·2	—
24	5,987	6,168	- -	4·79	- -	4,998	1,170	- -	·9	—
25	6,836	10,551	- -	2·95	- -	13,933	- -	3,382	- -	·9
26	733	- -	339	- -	·7	1,930	- -	2,269	- -	4·7
27	390	- -	313	- -	·9	1,380	- -	1,693	- -	4·9
28	543	650	- -	1·75	- -	1,227	- -	577	- -	1·9
29	1,590	1,065	- -	1·39	- -	3,031	- -	1,966	- -	2·6
30	469	509	- -	1·25	- -	1,630	- -	1,121	- -	2·7
31	1,333	- -	520	- -	·43	4,832	- -	5,352	- -	4·4
32	6,583	9,546	- -	1·7	- -	22,203	- -	12,657	- -	2·3
33	**26,733	36,085	- -	2·43	- -	58,178	- -	22,093	- -	1·5
34	- -	- -	- -	- -	- -	4	- -	4	- -	4·5
35	460,139	898,070	- -	4·86	- -	726,386	172,584	- -	·9	—

Note 1.—Estimated Cost of Construction consists of—
Actual cost of those portions of the works carried out formerly for which no estimates exist.
Actual cost of establishment and those items which were formerly excluded from the estimated cost of construction.
Estimates for the remainder.
2.—Capital cost does not include indirect items, such as leave and pensionary allowances, capitalization of abatement of Land Revenue, &c. It includes no interest.
3.—Interest is simple interest, at 4 per cent. on past capital, plus half the outlay of the year.

No. 73.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of (PRODUCTIVE) STATE RAILWAYS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those WORKS, and the FINANCIAL RESULTS.

RAILWAY.	Estimated Cost of Construction.	CAPITAL OUTLAY (For Details, *see* page 19.) During 1881-82.	CAPITAL OUTLAY (For Details, *see* page 19.) To end of 1881-82.	Revenue during 1881-82 (For Details, *see* page 124.)	Working Expenses during 1881-82 (For Details, *see* page 125.)	EXCLUDING INTEREST. Excess Revenue.	EXCLUDING INTEREST. Excess Expenditure.	EXCLUDING INTEREST. Rate per Cent. Of Excess Revenue.	EXCLUDING INTEREST. Rate per Cent. Of Excess Expenditure.	Simple Interest at 4 per Cent. on past Capital Outlay, plus Half the Outlay of the Year 1881-82.	INCLUDING INTEREST. Excess Revenue.	INCLUDING INTEREST. Excess Expenditure.	INCLUDING INTEREST. Rate per Cent. Of Excess Revenue.	INCLUDING INTEREST. Rate per Cent. Of Excess Expenditure.
	£.	£.	£.	£.	£.	£.	£.			£.	£.	£.		
Calcutta and South Eastern	*676,352	—3,185	678,802	15,962	19,693	- -	3,731	- -	·54	27,216	- -	30,947	- -	4·5
Nalhati	*33,209	—976	33,509	6,787	5,500	1,287	- -	3·84	- -	1,360	- -	73	- -	·2
Northern Bengal	*2,096,978	—13,822	2,095,478	192,741	96,046	96,695	- -	4·61	- -	84,095	12,600	- -	·6	—
Tirhoot	*587,889	—34,145	559,439	57,878	34,904	22,974	- -	4·1	- -	23,060	- -	86	—	—
Patna and Gya	404,043	27,749	385,593	53,637	34,118	19,519	- -	5·06	- -	14,869	4,650	- -	1·2	—
Tirhoot Extension	600,000	301,082	308,695	- -	- -	- -	- -	- -	- -	6,326	- -	6,326	- -	2
Rangoon and Irrawaddy	*1,329,491	25,191	1,287,794	152,933	89,676	63,257	- -	4·91	- -	51,008	12,240	- -	- -	·9
Rangoon and Sittang	1,169,829	210,645	228,721	- -	- -	- -	- -	- -	- -	4,936	- -	4,936	- -	2·2
Nagpur and Chattisgarh	*927,460	237,288	823,836	41,870	24,602	17,268	- -	2·09	- -	28,207	- -	10,939	- -	1·3
Wardha Coal	*608,774	15,810	593,272	52,980	44,743	8,237	- -	1·38	- -	23,415	- -	15,178	- -	2·5
Ghazipur and Dildarnagar	*77,987	8,633	67,987	4,113	3,580	533	- -	·78	- -	2,547	- -	2,014	- -	2·9
Cawnpur and Farrukhabad	*324,889	15,314	319,888	33,340	22,697	10,643	- -	3·32	- -	12,489	- -	1,846	- -	·5
Muttra and Achnera	90,009	18,056	61,237	2,255	2,083	172	- -	·27	- -	2,208	- -	2,036	- -	3·1
Muttra and Hathras	*108,546	—251	108,396	13,189	10,723	2,466	- -	2·27	- -	4,341	- -	1,875	- -	1·7
Patna Baraich	- -	7,170	7,692	- -	- -	- -	- -	- -	- -	161	- -	161	- -	2·1
Punjab Northern, Lahore to Rawalpindi and Salt Branch	4,528,090	79,247	4,493,390	327,018	286,750	40,268	- -	·89	- -	178,151	- -	137,883	- -	3
Indus Valley	*6,988,572	317,787	6,726,396	†542,580	†405,965	136,615	- -	2·03	- -	262,700	- -	126,085	- -	1·8
Amritsur Pathankote	460,000	20,163	23,179	- -	- -	- -	- -	- -	- -	524	- -	524	- -	2·3
Dhond and Munmad	1,009,534	2,485	996,783	14,048	- -	14,048	- -	1·4	- -	39,822	- -	25,774	- -	2·5
Rajputana	*6,097,813	321,293	5,628,883											
Western Rajputana	1,276,022	15,266	‡1,264,721	1,012,348	581,520	430,828	- -	4·78	- -	‡353,152	77,676	- -	·8	—
Holkar	2,124,554	292,169	2,124,555											
Neemuch-Sindia	904,292	34,756	868,962	32,863	23,792	9,071	- -	1·04	- -	34,063	- -	24,992	- -	2·9
Sindia	- -	—32,574	13,590	- -	- -	- -	- -	- -	- -	5,795	- -	5,795	- -	42·6
Stores and Reserve														
TOTAL £.	32,424,333	1,635,151	29,703,708	2,556,542	1,686,392	870,150	- -	2·93	- -	1,160,445	- -	200,295	- -	·9

* The original estimates for these works have been closed; the estimated amount now shown is the actual outlay to close of 1881-82, *plus* the original grant for 1882-83.
† Includes the revenue and working expenses of the Kandahar State Railway, Lower Section.
‡ The interest on the loan of 1,000,000 *l.* from the Maharajah of Holkar, is calculated at 4½ per cent. per annum.

No. 74.—STATEMENT showing the Total Amount advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY and other COMPANIES to the 31st March 1882; the NET REVENUE of the several COMPANIES to the 31st December 1881, appropriated towards the REPAYMENT of that AMOUNT, and the BALANCE.

N.B.—For the purposes of this Account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the Contract Rates of Exchange.

COMPANY.	Guaranteed Interest advanced to 31st March 1882.			Aggregate of Net Revenue Balances for the several Half-years to 31 December 1881, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway -	7,253,191	17,804	7,270,995	4,065,753	3,205,242
Eastern Bengal Railway - - - - -	2,552,274	15,209	2,567,483	2,323,058	244,425
Great Indian Peninsula Railway - - -	20,556,517	410,460	20,966,977	14,354,877	6,612,100
Madras Railway - - - - - - -	10,245,089	- -	10,245,089	4,427,961	5,817,128
Oudh and Rohilkhund Railway - - -	2,959,860	39,425	2,999,285	1,319,088	1,680,197
Sindh, Punjab, and Delhi Railway - - -	9,375,126	47,144	9,422,270	3,187,667	6,234,603
South Indian Railway - - - - - -	2,614,752	185	2,614,937	1,087,133	1,527,804
TOTAL, RAILWAY COMPANIES - - -	55,556,809	530,227	56,087,036	30,765,537	25,321,499
Madras Irrigation and Canal - - - -	1,011,685	- -	1,011,685	—44,748	1,056,433
TOTAL - - - £.	56,568,494	530,227	57,098,721	30,720,789	26,377,932

No. 75.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1882.

	£.	£.
RECEIPTS:		
Interest realised in the year on the Securities of the Government of India purchased under the authority of Section 17, Act No. III. of 1871,—*see* Account, No. 27, page 80, Interest Receipts - - - - - - - - - - - - - -	249,890	
Premium on Bills - - - - - - - - - - - - - -	176	
Miscellaneous Receipts - - - - - - - - - - - - -	234	
TOTAL RECEIPTS - - - £.	- -	250,300

Note.—Amount of Securities held on the 31st March 1882 was as follows:

	Amount.	Cost Price.
	Rs.	*Rs. a. p.*
4 per cent. - - - - - - - - - - -	6,25,37,700	5,99,99,965 14 4

CHARGES:		
Salaries and Charges of the several Currency Offices - - - - - - - - -	21,496	
Repairs of Buildings and other Public Works Charges connected with the Department -	343	
Value of Stationery supplied - - - - - - - - - - - -	275	
Value of Printing executed by Government Press - - - - - - - - -	275	
House, Lighting, Police, and Water Rates - - - - - - - - - -	467	
Cost of Note Forms received from England, including Freight - - - - -	5,768	
Pensions - - - - - - - - - - - - - - - -	323	
Service Telegrams - - - - - - - - - - - - -	127	
Purchase of Service Stamps - - - - - - - - - - -	176	
Cost of Chests, Bags, and Locks - - - - - - - - - -	248	
Charges for Remittance - - - - - - - - - - - -	1,979	
Contingencies - - - - - - - - - - - - -	792	
Dead Stock (Cost of Office Furniture, &c.) - - - - - - - - -	196	
Travelling Allowances - - - - - - - - - - - -	11	
TOTAL CHARGES - - - £.	- -	32,476
NET PROFIT in 1881-82 - - - £.		217,824

No 76.—STATEMENT showing, with regard to INDIAN GUARANTEED and SUBSIDIZED RAILWAY Year 1881-82; the TOTAL RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT,

TRANSACTIONS DURING THE YEAR TO 31ST MARCH 1882.

COMPANY.	RECEIPTS.					WITHDRAWALS.				RECEIPTS		
	India.		England.			England.				In India.		
	On account of Capital.	Refunds, &c.	On account of Capital.	Refunds, &c.	TOTAL.	India.	On account of Stores, &c.	For Discharge of Debentures.	TOTAL.	Share Capital.	Capital not bearing Interest.	
Guaranteed:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Bombay, Baroda, and Central India Railway	–	184,255	–	9,241	193,496	188,690	182,200	200,000	570,890	21,672	–	1
Eastern Bengal Railway	–	81,889	–	94	81,983	48,777	20,737	– –	69,514	16,486	–	2
Great Indian Peninsula Railway	–	621,916	–	2,763	624,679	373,942	380,588	– –	754,530	496,897	74,929	3
Madras Railway	–	160,401	426	9,515	170,342	78,091	115,980	– –	194,071	– –	–	4
Oudh and Rohilkhund Railway	–	148,278	308,067	59	456,404	230,324	183,361	– –	413,685	424,419	–	5
Oudh, Punjab, and Delhi Railway	–	149,508	–	15,298	164,806	72,724	126,541	– –	199,265	86,306	27	6
South Indian Railway	–	104,284	–	1,453	105,737	89,396	70,038	– –	159,434	1,221	55	7
	–	1,450,531	308,493	38,423	1,797,447	1,081,944	1,079,445	200,000	2,361,389	1,047,001	75,011	8
Subsidized:												
Bengal Central Railway	–	– –	250,000	–	250,000	– –	170,000	– –	170,000	– –	–	9
TOTAL RAILWAY COMPANIES £.	–	1,450,531	558,493	38,423	2,047,447	1,081,944	1,249,445	200,000	2,531,389	1,047,001	75,011	10
Guaranteed:												
Madras Irrigation and Canal Company	–	2,425	–	–	2,425	3,792	– –	– –	3,792	3,906	–	11
TOTAL £.	–	1,452,956	558,493	38,423	2,049,872	1,085,736	1,249,445	200,000	2,535,181	1,050,907	75,011	12
			£. 596,916.				£. 1,449,445.					

and other COMPANIES, the RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT during the to the 31st March 1882; and the BALANCES at that Date.

TRANSACTIONS TO 31st MARCH 1882.

	ON ACCOUNT OF SUBSCRIBED CAPITAL.							WITHDRAWALS, LESS REFUNDS, &c.			Balances standing to the Credit of the several Companies.	Amounts Advanced to the several Companies.
	In England.						TOTAL.	In India.	In England.	TOTAL.		
	Share Capital.	Debentures.		Debenture Stock.		Capital not bearing Interest.						
		Amount of Debentures.	Cash Received.	Stock Represented.	Cash Received.							
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	7,528,628	*375,000*	371,250	- -	- -	35,387	7,956,937	3,504,850	4,495,360	8,000,210	- -	43,273
2	2,238,996	*612,350*	612,350	*411,308*	374,730	2,288	3,244,850	1,622,378	1,632,872	3,255,250	- -	10,400
3	19,503,103	*928,800*	927,673	*2,701,450*	2,475,559	228,860	23,707,021	10,132,360	13,478,413	23,610,773	96,248	—
4	10,260,001	*400,000*	400,000	- -	- -	10,548	10,670,549	4,861,579	5,602,548	10,464,127	206,422	—
5	3,575,581	*2,115,300*	2,115,300	*384,700*	354,589	19,555	6,489,444	3,287,445	3,026,431	6,313,876	175,568	—
6	10,988,984	- -	- -	- -	- -	4,336	11,079,653	5,478,205	5,556,194	11,034,399	45,254	—
7	3,210,341	*620,000*	615,000	*425,000*	425,000	65,538	4,317,155	1,510,462	2,832,659	4,343,121	- -	25,966
8	57,305,634	*5,051,450*	5,041,573	*3,922,458*	3,629,878	366,512	67,465,609	30,397,279	36,624,477	67,021,756	523,492	*79,639
9	250,000	- -	- -	- -	- -	- -	250,000	- -	170,000	170,000	80,000	—
10	57,555,634	*5,051,450*	5,041,573	*3,922,458*	3,629,878	366,512	67,715,609	30,397,279	36,794,477	67,191,756	603,492	79,639
									NET BALANCE - -		£. 523,853.	
11	995,670	- -	- -	- -	- -	- -	999,666	916,007	*435,109	*1,351,116	- -	351,450
12	58,551,304	*5,051,450*	5,041,573	*3,922,458*	3,629,878	366,512	68,715,275	31,313,286	37,229,586	68,542,872	—	—

* These sums include a Loan to the Company of 600,000 *l.*, less 241,572 *l.* repaid.

No. 77.—STATEMENT showing Cost of Telegraph Lines defrayed from the Revenues of *India* to close of 1881-82.

INDIA.

	Expenditure of the Year.					Total.	Previous Years.	To end of Year.	Corrections.	Net.
	By Telegraph Department.			By other Departments from their Grants.	Charges to Rented Lines and Offices for Exchange paid in England, and on Stores used for them.					
	Direct Outlay.	15 per Cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.							
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Lines:										
Departmental	119,755	16,516	136,271	297	- -	136,568	1,630,122	1,766,690	- -	1,766,690
Railway	14,460	2,196	16,656	- -	- -	16,656	273,154	289,810	- -	289,810
Guaranteed	835	126	961	- -	- -	961	35,596	36,557	- -	36,557
Temporary Telegraphs for Military purposes	*—9,507*	- -	*—9,507*	- -	- -	*—9,507*	- -	*—9,507*	- -	*—9,507*
Total Lines £.	125,543	18,838	144,381	297	- -	144,678	1,938,872	2,083,550	- -	2,083,550
Buildings:										
Signal Offices	104	15	119	14,466	- -	14,585	299,426	314,011	- -	314,011
Quarters for Officers	- -	- -	- -	- -	- -	- -	1,224	1,224	- -	1,224
Cable Houses and Tanks	- -	- -	- -	- -	- -	- -	2,797	2,797	- -	2,797
Store Houses	116	18	134	927	- -	1,061	29,324	30,385	*—13,170*	17,215
Workshop and Press Buildings	- -	- -	- -	1,030	- -	1,930	13,858	15,788	- -	15,788
Total Buildings £.	220	33	253	17,323	- -	17,576	346,629	364,205	*—13,170*	351,035
Tools and Plant:										
First fitting of Railway Offices	2	- -	2	- -	193	195	15,014	15,209	65,964	81,173
Other Tools and Plant	656	- -	656	- -	- -	656	20,562	21,218	—8,392	12,826
Total Tools and Plant £.	658	- -	658	- -	193	851	35,576	36,427	57,572	93,999

		Issues of Stores.								
Stores:										
Europe Stores	49,082	—	—	—	—	—	—	—	—	—
Other Stores	53,629	—	—	—	—	—	—	—	—	—
Total Stores £.	102,711	*—132,040*	*—29,329*	4,401	- -	*—24,928*	212,669	187,741	- -	187,741
Suspense Heads affecting Budget Grant	*—3,021*	- -	*—3,021*	- -	- -	*—3,021*	8,584	5,563	- -	5,563
Charge for Exchange paid in England	- -	- -	- -	8,596	- -	8,596	7,213	15,809	*—1,756*	14,053
Total Capital Expenditure, India £.	226,111	*—113,169*	112,942	30,617	193	143,752	2,549,543	2,693,295	42,646	2,735,941

CEYLON.

	EXPENDITURE OF THE YEAR.					Previous Years.	To end of Year.
	By Telegraph Department.			By other Departments from their Grants.	Total.		
	Direct Outlay.	15 per Cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.				
Lines:	£.	£.	£.	£.	£.	£.	£.
Departmental	*—6,841*	- - -	- - -	- - -	*—6,841*	6,841	—
Railway	—	—	—	—	—	—	—
Guaranteed	—	—	—	—	—	—	—
Total Lines £.	*—6,841*	- - -	- - -	- - -	*—6,841*	6,841	—
Tools and Plant:							
First fitting of Railway Offices	—	—	—	—	—	—	—
Other Tools and Plant	*—22*	- - -	- - -	- - -	*—22*	22	—
Total Tools and Plant £.	*—22*	- - -	- - -	- - -	*—22*	22	—
Total Existing Capital £.	*—6,863*	- - -	- - -	- - -	*—6,863*	6,863	—
Capital Expenditure, India £.	*—6,863*	- - -	- - -	- - -	*—6,863*	6,863	—

No. 78.—ACCOUNT showing the Amount of DEBT incurred and transferred for PRODUCTIVE PUBLIC WORKS and for the EAST INDIAN RAILWAY, and the Amount of CAPITAL EXPENDITURE on those WORKS, to the 31st March 1882.

	India.	England.	TOTAL.
Debt incurred and transferred to 31st March 1881:	£.	£.	£.
For Productive Public Works	45,719,049	- -	45,719,049
For East Indian Railway	583,358	9,565,939	10,149,297
£.	46,302,407	9,565,939	55,868,346
Debt incurred and transferred during 1881–82:			
For Productive Public Works	* 2,910,469	- -	2,910,469
For East Indian Railway	1,041,562	- -	1,041,562
£.	3,952,031	- -	3,952,031
TOTAL DEBT £.	50,254,438	§ 9,565,939	59,820,377

	India.	England.	TOTAL.
Capital Expenditure on Works to 31st March 1881:	£.	£.	£.
For Productive Public Works:			
Irrigation Works	16,049,774	1,207,886	17,257,660
State Railways	20,765,330	7,281,703	28,047,033
Miscellaneous Public Improvements	414,356	- -	414,356
	37,229,460	8,489,589	45,719,049
For East Indian Railway	583,358	9,565,939	10,149,297
£.	37,812,818	18,055,528	55,868,346
Capital Expenditure on Works during 1881–82:			
For Productive Public Works:			
Irrigation Works	† 1,184,888	- -	1,184,888
State Railways	‡ 1,217,350	439,325	1,656,675
Miscellaneous Public Improvements	68,906	- -	68,906
	2,471,144	439,325	2,910,469
For East Indian Railway	455,262	586,300	1,041,562
£.	2,926,406	1,025,625	3,952,031
TOTAL CAPITAL EXPENDITURE £.	40,739,224	19,081,153	59,820,377

* Includes 640,608 *l.* Debt transferred on account of Net Outlay on Public Works, formerly treated as Ordinary, now transferred to Productive.
† Includes 619,084 *l.* Net Outlay on Irrigation Works, formerly treated as Ordinary, now transferred to Productive.
‡ Includes 21,524 *l.* Net Outlay on State Railways, formerly treated as Ordinary, now transferred to Productive.
§ This amount is in course of reduction by means of the Sinking Fund, *see* page 175.

No. 79.—ACCOUNT showing AMOUNT of BILLS Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding, during the Year ended 31st March 1882; and the SUMS in STERLING received in ENGLAND on account of those Amounts respectively.

	Bills Outstanding on 1st April 1881.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1882.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	Rs.	£.	*Rs.*	£.	*Rs.*	£.	*Rs.*	£.
IN CALCUTTA - - - - - - -	1,42,89,000	1,188,412	14,63,16,813	12,128,091	14,80,75,813	12,271,235	1,25,30,000	1,045,268
IN MADRAS - - - - - - -	3,14,000	26,135	18,01,000	149,904	18,50,000	153,903	2,65,000	22,136
IN BOMBAY - - - - - - -	21,85,000	181,518	7,39,91,537	6,134,434	7,13,54,537	5,911,859	48,22,000	404,093
TOTAL SECRETARY OF STATE'S BILLS -	1,67,88,000	1,396,065	22,21,09,350	18,412,429	22,12,80,350	18,336,997	1,76,17,000	1,471,497

	Rs.
Amount of Bills drawn - - - - - - - - - - - - - - - -	22,21,09,350
Amount of Bills drawn if issued at 2 *s.* the Rupee - - - - - - - - - - - -	18,41,24,290
Difference shown as Loss by Exchange (included in Account, Nos. 59 and 60, page 172) - - *Rs.*	3,79,85,060

	s. *d.*
The average rate of Exchange on Bills drawn during the year was - - - - -	1—7·895

Calcutta, 26 February 1883.
India Office, 10 May 1883.

J. Westland, Comptroller General.
Thos. W. Keith, Accountant General.

PART II.

ESTIMATE

OF

REVENUE AND EXPENDITURE,

1882-83.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE and

HEADS OF REVENUE.	1881–82.	ESTIMATE, 1882–83.
REVENUE, ORDINARY:	£.	£.
Land Revenue	21,948,022	21,700,400
Opium	9,862,444	9,561,800
Salt	7,375,620	6,128,700
Stamps	3,381,372	3,411,600
Excise on Spirits and Drugs	3,427,274	3,615,900
Provincial Rates	2,895,490	2,668,400
Customs	2,361,388	1,265,200
Assessed Taxes	536,829	525,900
Forest	874,435	921,534
Registration	284,714	285,400
Tributes and Contributions	706,873	709,900
	53,654,461	50,794,834
Post Office	949,907	979,600
Telegraph	469,208	521,474
Mint	70,584	152,214
Law and Justice	677,454	662,000
Police	248,005	227,200
Marine	237,876	211,611
Education	189,292	199,900
Medical	39,507	48,599
Scientific and other Minor Departments	120,949	85,197
Interest	896,904	668,337
Receipts in aid of Superannuation, Retired and Compassionate Allowances	356,273	295,541
Stationery and Printing	57,811	57,613
Miscellaneous	396,238	326,894
Railways	- - -	123,100
„ Subsidized Railways	2,290	3,680
Irrigation and Navigation	131,239	131,900
Other Public Works	594,270	513,195
Army	1,161,707	988,101
„ English Contribution for Afghan War	2,305,000	—
„ Military Operations in Afghanistan	354,768	—
„ Military Operations in Egypt	- - -	540,000*
REVENUE, ORDINARY - - - £.	62,913,743	57,550,830
REVENUE FROM PRODUCTIVE PUBLIC WORKS:		
Railways:		
State (Gross Earnings)	2,556,542	2,583,000
Guaranteed (Net Traffic Receipts)	3,615,479	3,530,000
East Indian Railway (Net Traffic Receipts, &c.)	3,261,857	2,845,230
Irrigation and Navigation:		
Direct Receipts	865,799	884,748
Madras Irrigation and Canal Company (Net Traffic Receipts)	—8,834	—5,400
Portion of Land Revenue due to Irrigation	491,220	532,000
REVENUE FROM PRODUCTIVE PUBLIC WORKS - - - £.	10,782,063	10,369,578
GRAND TOTAL REVENUE - - - £.	73,695,806	67,920,408

* Includes 500,000 *l.* English contribution for War in Egypt.

and EXPENDITURE, for 1882-83, compared with the RESULTS of 1881-82.

HEADS OF EXPENDITURE.	1881-82.	ESTIMATE, 1882-83.
EXPENDITURE, ORDINARY:	£.	£.
Refunds and Drawbacks	272,370	384,200
Assignments and Compensations	1,194,440	1,241,700
Charges in respect of Collection, viz.:		
Land Revenue	3,003,792	3,055,759
Opium	2,057,335	2,344,885
Salt	486,209	495,400
Stamps	110,623	123,195
Excise on Spirits and Drugs	96,886	95,700
Provincial Rates	53,226	50,900
Customs	195,110	156,600
Assessed Taxes	13,074	13,800
Forest	557,645	586,725
Registration	179,401	184,800
Direct Demands on the Revenues £.	8,220,111	8,733,664
Post Office	1,147,935	1,187,070
Telegraph	536,201	653,318
Mint	87,526	87,631
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	4,024,116	3,988,847
Interest on Service Funds and other Obligations	533,984	461,431
Administration	1,494,356	1,578,693
Law and Justice	3,232,741	3,272,577
Police	2,553,861	2,631,500
Marine, including River Navigation	623,398	475,279
Education	1,078,490	1,133,842
Ecclesiastical	162,136	163,515
Medical	683,185	697,560
Political Agencies	649,346	511,301
Scientific and other Minor Departments	560,991	466,728
Territorial and Political Pensions	682,328	687,965
Civil Furlough and Absentee Allowances	222,642	212,388
Superannuation, Retired and Compassionate Allowances	2,182,327	2,167,847
Stationery and Printing	565,884	496,491
Miscellaneous	391,351	339,499
Famine Relief and Insurance:		
Relief	34,849	25,600
Protective Works	750,000	144,200
Reduction of Debt	715,151	1,330,200
Railways	247,673	585,900
„ Subsidized Railways	17,527	103,771
„ Frontier Railways	224,682	280,802
Irrigation and Navigation	789,933	919,834
Other Public Works	5,113,716	5,418,272
Army	17,216,215	16,108,487
„ Military Operations in Afghanistan	1,644,927	—
„ „ „ Egypt	—	1,325,496
Exchange on Transactions with London	3,556,700	3,115,600
	59,944,282	59,305,308
Add—Portion of allotments to Provincial Governments not spent in the year (1881-82 £.1,521,019 - 1882-83 £. 18,300)	1,519,792	*1,525,400*
Deduct—Amount included in the above, met by Provincial Governments from accumulated balances of previous years (1881-82 £. *1,227* - 1882-83 £. *1,543,700*)		
EXPENDITURE, ORDINARY £.	61,464,074	57,779,908
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):		
Railways:		
State (Working and Maintenance)	1,686,392	1,532,600
Guaranteed (Interest, Surplus Profits, &c.)	3,678,754	3,846,472
East Indian Railway (Annuity Surplus Profits, &c.)	1,438,703	1,463,835
Irrigation and Navigation:		
Working and Maintenance	455,635	526,406
Madras Irrigation and Canal Company (Interest, &c.)	50,496	24,903
Interest on Debt incurred for Productive Public Works	2,339,025	2,521,992
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) £.	9,649,005	9,916,208
GRAND TOTAL EXPENDITURE £.	71,113,079	67,696,116
PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:		
State Railways	1,635,151	1,676,011
East Indian Railway	1,041,562	743,533
Irrigation and Navigation	565,804	2,411,605
Miscellaneous Public Improvements	68,906	44,200

ESTIMATE, 1882-83.	£.
Revenue	67,920,408
Expenditure chargeable thereon	67,696,116
Excess of Revenue over Expenditure £.	224,292

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, and Local

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BRITISH BURMAH.		
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-
REVENUE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.
Land Revenue	94,998	91,400	613,759	605,400	1,052,262	1,155,000	379,
Opium	18	- -	21,834	22,000	30,315	30,800	45,
Salt	1,898,111	1,570,200	- -	- -	19,698	18,500	-
Stamps	32,228	32,000	121,258	122,000	82,153	82,600	64,6
Excise on Spirits and Drugs	28,572	32,000	204,456	215,000	224,986	230,000	189,2
Provincial Rates	5,587	6,000	56,454	54,000	78,121	83,000	32,21
Customs	- -	- -	- -	- -	648,657	642,800	-
Assessed Taxes	4	- -	26,869	26,000	- -	- -	-
Forest	12,809	14,700	117,289	100,000	223,180	246,300	16,
Registration	853	900	6,238	7,000	1,606	1,800	3.
Tributes and Contributions	226,273	233,800	13,510	13,600	- -	- -	-
£.	2,299,453	1,981,000	1,181,667	1,165,000	2,360,978	2,490,800	731,34
Post Office	55,979	974,400	36,311	- -	25,411	- -	18,723
Telegraph	417,421	445,800	- -	- -	- -	- -	- -
Mint	35,172	36,800	- -	- -	- -	- -	- -
Law and Justice	42,883	54,500	55,752	60,000	53,132	47,600	15,867
Police	6,769	7,000	20,043	20,500	21,888	6,300	7,262
Marine	51,495	99,900	- -	- -	17,696	20,100	- -
Education	2,030	2,000	8,601	9,600	4,705	4,000	2,657
Medical	378	400	359	400	1,460	800	111
Scientific and other Minor Departments	14,021	16,800	483	1,700	358	300	57
Interest	438,610	278,600	1,417	1,100	1,090	1,800	1,066
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	99,680	91,100	327	300	512	200	121
Stationery and Printing	8,273	10,000	2,562	2,500	551	400	212
Miscellaneous	49,712	26,200	12,826	9,400	15,329	28,000	5,526
Railways	- -	1,700	- -	- -	- -	- -	- -
„ Subsidized Railways	- -	- -	- -	- -	- -	- -	- -
Irrigation and Navigation	291	800	- -	- -	3,196	3,600	169
Other Public Works	34,005	34,100	16,482	15,200	16,761	9,700	11,425
Army	689,279	520,500	- -	- -	- -	- -	- -
„ English Contribution for Afghan War	- -	- -	- -	- -	- -	- -	- -
„ Military Operations in Afghanistan	307,131	- -	- -	- -	- -	- -	- -
„ Military Operations in Egypt	- -	18,000	- -	- -	- -	- -	- -
REVENUE, ORDINARY £.	4,552,582	4,599,600	,336,830	1,285,700	2,523,067	2,613,600	794,545
REVENUE FROM PRODUCTIVE PUBLIC WORKS:							
Railways:							
State (Gross Earnings)	1,045,211	1,131,000	94,850	145,000	152,933	165,000	- -
Guaranteed (Net Traffic Receipts)	3,615,479	3,530,000	-	- -	- -	- -	- -
East Indian Railway (Net Traffic Receipts, &c.)	3,261,627	2,845,000	-	- -	- -	- -	- -
Irrigation and Navigation:							
Direct Receipts	- -	- -	-	- -	- -	- -	- -
Madras Irrigation and Canal Company (Net Traffic Receipts)	- -	- -	-	- -	- -	- -	- -
Portion of Land Revenue due to Irrigation	- -	- -	-	- -	- -	- -	- -
REVENUE FROM PRODUCTIVE PUBLIC WORKS £.	7,922,317	7,506,000	94,850	145,000	152,933	165,000	- -
GRAND TOTAL, REVENUE £.	12,474,899	12,105,600	1,431,680	1,430,700	2,676,000	2,778,600	794,545

the PROVINCES of *British India*, and in *England*, for 1882-83, compared with the RESULTS of 1881-82.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	3,704,389	3,820,000	5,751,104	5,722,800	2,061,963	2,023,800	4,354,421	4,255,700	3,845,746	3,646,300	- -	- -	21,948,022	21,700,400
2	7,535,893	6,959,500	43,547	42,500	- -	- -	- -	- -	2,184,932	2,460,000	- -	- -	9,862,444	9,561,800
3	2,483,613	1,790,000	- -	- -	- -	- -	1,472,917	1,375,000	1,501,281	1,375,000	- -	- -	7,375,620	6,128,700
4	1,202,392	1,240,000	581,759	585,000	337,326	336,000	544,024	530,000	415,551	415,000	- -	- -	3,381,372	3,411,600
5	937,393	965,500	414,712	465,000	119,247	149,400	648,382	660,000	660,260	705,000	- -	- -	3,427,274	3,615,900
	724,417	733,800	891,660	660,000	256,320	255,200	618,765	610,200	231,951	230,000	- -	- -	2,895,490	2,668,400
	830,727	354,000	- -	- -	- -	- -	198,724	98,500	683,280	170,000	- -	- -	2,361,388	1,265,300
	163,897	157,500	120,378	120,000	46,089	46,400	47,725	45,000	131,867	131,000	- -	- -	536,829	525,900
	63,374	72,000	106,609	107,300	68,831	77,000	80,690	87,500	182,812	192,500	2,236	2,734	874,435	921,534
10	101,815	101,100	60,941	61,500	23,778	23,800	58,821	58,000	27,365	28,000	- -	- -	284,714	285,400
11	- -	- -	- -	- -	28,160	28,000	344,693	344,600	94,237	89,900	- -	- -	706,873	709,900
12	17,837,910	16,193,400	7,970,710	7,764,100	2,941,714	2,939,600	8,369,162	8,064,500	9,959,282	9,442,700	2,236	2,734	53,654,461	50,794,834
13	219,697	2,000	128,128	- -	168,125	3,200	141,603	- -	155,980	- -	- -	- -	949,907	970,600
14	- -	- -	- -	- -	- -	- -	- -	- -	- -	300	51,787	75,374	469,208	521,474
15	- -	- -	- -	- -	- -	- -	23	400	35,361	115,000	28	14	70,584	152,214
16	171,655	164,000	95,083	85,000	87,804	83,500	76,242	78,800	79,036	72,000	- -	- -	677,454	662,000
17	52,273	52,000	40,236	40,000	12,976	18,400	46,131	38,500	40,427	36,000	- -	- -	248,005	227,200
18	108,198	85,500	- -	- -	- -	- -	1,128	1,800	59,346	4,300	13	11	237,876	211,611
19	57,336	56,000	13,592	15,000	8,162	9,700	31,307	30,500	60,902	70,000	- -	- -	189,292	199,800
20	13,604	14,200	1,337	13,700	1,536	1,600	7,910	9,300	8,814	6,000	3,998	2,099	39,507	48,599
21	28,563	24,900	10,768	7,500	5,076	6,100	13,711	21,900	3,432	3,100	44,480	2,897	120,949	85,197
22	75,971	78,200	23,152	26,100	12,332	15,000	97,812	80,300	188,984	181,900	56,470	24,137	896,904	688,337
23	8,293	7,400	2,663	2,500	45,112	2,800	45,909	44,400	47,683	42,700	105,973	104,041	356,273	295,541
24	12,213	13,500	11,438	7,000	8,131	10,000	7,189	8,000	7,230	6,000	12	13	57,811	57,613
25	97,830	92,700	28,467	31,000	89,313	22,900	55,002	50,100	26,762	36,000	15,471	25,734	396,238	326,834
26	- -	14,000	- -	- -	- -	106,500	- -	- -	- -	- -	- -	- -	- -	123,100
27	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,290	3,680	2,290	3,680
28	72,588	72,300	11,896	12,500	16,502	15,500	15,712	16,000	10,885	11,000	- -	- -	131,239	131,900
29	90,530	72,100	130,693	103,800	67,246	63,600	91,960	75,500	121,532	113,400	13,636	14,495	594,270	513,195
30	- -	- -	- -	- -	- -	- -	189,396	191,100	214,769	201,400	68,263	75,101	1,161,707	988,101
31	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,305,000	- -	2,305,000	—
32	- -	- -	- -	- -	- -	- -	183	- -	47,454	- -	- -	- -	354,768	—
33	- -	- -	- -	- -	- -	- -	- -	100	- -	21,900	- -	500,000	- -	540,000
34	18,846,661	16,944,000	8,468,163	8,108,200	3,464,029	3,298,400	9,190,380	8,711,200	11,067,829	10,363,700	2,669,657	830,330	62,913,743	57,550,830
35	327,005	352,800	52,897	60,700	869,598	713,500	- -	- -	14,048	15,000	- -	- -	2,556,542	2,583,000
36	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	3,615,479	3,530,000
37	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	230	230	3,261,857	2,845,230
38	125,510	120,000	467,429	507,500	232,994	215,500	15,177	13,600	24,518	26,700	171	1,448	865,799	884,748
39	- -	- -	- -	- -	- -	- -	*—8,834*	*—5,400*	- -	- -	- -	- -	*—8,834*	*—5,400*
40	- -	- -	87,238	87,200	33,331	38,500	334,441	362,300	36,210	44,000	- -	- -	491,220	532,000
41	452,515	472,800	607,564	655,400	1,135,923	967,500	340,784	370,500	74,776	85,700	401	1,678	10,782,063	10,369,578
42	19,299,176	17,416,800	9,075,727	8,763,600	4,599,952	4,265,900	9,531,164	9,081,700	11,142,605	10,449,400	2,670,058	832,008	73,695,806	67,920,408

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, and Local) in c

HEADS OF EXPENDITURE.	India, General.		Central Provinces.		British Burmah.		Assam.	
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-8
EXPENDITURE, ORDINARY:	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks	11,893	15,600	5,534	3,800	12,616	16,500	1,713	2,400
Assignments and Compensations	268,606	316,500	7,674	7,300	- -	- -	3,274	3,300
Charges in respect of Collection, viz.:—								
Land Revenue	73,532	36,700	74,076	75,000	194,155	224,200	83,377	92,000
Opium	*—1,275*	1,300	- -	- -	- -	- -	- -	- -
Salt	239,965	219,300	- -	- -	385	300	- -	- -
Stamps	*—27,872*	*—28,700*	2,697	3,400	2,190	2,100	2,283	2,700
Excise on Spirits and Drugs	1,053	1,100	5,752	5,600	1,047	1,200	864	900
Provincial Rates	- -	- -	- -	- -	3,717	3,900	518	600
Customs	*—21*	- -	- -	- -	25,934	20,000	- -	
Assessed Taxes	- -	- -	45	100	- -	- -	- -	
Forest	13,460	13,300	49,634	46,000	115,005	128,500	16,483	
Registration	393	400	2,800	2,900	1,065	1,200	2,116	
Direct Demands on the Revenues	579,734	575,500	148,212	144,100	356,114	397,900	110,628	
Post Office	64,386	986,200	39,618	4,400	19,947	8,600	24,581	
Telegraph	442,087	505,100	- -	- -	- -	- -	- -	
Mint	40,619	46,600	- -	- -	- -	- -	- -	
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	1,504,836	1,495,100	2,005	2,400	- -	- -	- -	
Interest on Service Funds and other Obligations	229,520	234,400	1,969	1,900	921	900	1,328	
Administration	402,329	443,500	40,485	40,600	42,019	45,100	21,728	
Law and Justice	159,350	163,500	125,029	137,600	154,135	150,100	59,372	
Police	35,444	35,000	118,643	129,300	191,728	207,700	89,095	
Marine, including River Navigation	93,692	217,600	- -	- -	40,217	33,400	- -	
Education	14,789	14,700	56,778	54,000	32,403	36,200	22,540	
Ecclesiastical	17,311	17,500	4,370	4,200	5,398	5,200	1,836	
Medical	14,366	15,000	31,923	30,000	22,348	19,000	11,571	
Political Agencies	415,365	292,800	316	300,	5,876	7,300	4,228	
Scientific and other Minor Departments	219,449	236,300	18,349	11,800	9,470	22,000	4,139	
Territorial and Political Pensions	156,946	159,600	39,480	42,200	- -	- -	3,107	
Civil Furlough and Absentee Allowances	509	500	- -	- -	970	- -	- -	
Superannuation, Retired, and Compassionate Allowances	200,563	124,700	14,998	14,900	14,229	21,100	4.841	
Stationery and Printing	*—44,549*	*—69,400*	12,089	13,400	15,607	15,900	4,945	
Miscellaneous	49,887	20,500	9,299	6,200	15,749	13,700	8,326	
Famine Relief and Insurance:								
Relief	- -	- -	- -	- -	- -	- -	- -	
Protective Works	162,288	*—95,000*	- -	2,200	- -	- -	- -	
Reduction of Debt	715,151	1,330,200	- -	- -	- -	- -	- -	
Railways	101,264	85,600	3,722	600	- -	- -	1,333	8,400
„ Subsidized Railways	- -	- -	- -	- -	- -	- -	- -	- -
„ Frontier Railways	*—459,337*	- -	- -	- -	- -	- -	- -	- -
Irrigation and Navigation	7,304	9,000	- -	- -	49,789	85,600	3,618	5,500
Other Public Works	924,682	905,800	160,368	177,500	387,416	424,400	152,190	181,800
Army	6,775,019	6,942,400	- -	- -	- -	- -	- -	- -
„ Military Operations in Afghanistan	1,338,009	- -	- -	- -	- -	- -	- -	- -
„ Military Operations in Egypt	- -	870,000	- -	- -	- -	- -	- -	- -
Exchange on Transactions with London	2,339,771	1,888,500	*—56*	*—100*	*—763*	*—4,000*	*—11*	- -
	16,500,784	17,451,200	827,597	817,500	1,363,573	1,490,100	529,395	564,400
Add,—Portion of Allotments to Provincial Governments, not spent in the year	- -	- -	88,021	18,300	55,357	- -	43,973	- -
Deduct,—Amount included in the above, met by Provincial Governments from accumulated Balances of previous years	*1,227*	*2,200*	- -	- -	- -	*138,500*	- -	*11,300*
EXPENDITURE, ORDINARY £.	16,499,557	17,449,000	915,618	835,800	1,418,930	1,351,600	573,368	553,100
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):								
Railways:								
State (Working and Maintenance)	605,312	612,000	69,345	101,000	89,676	94,000	- -	- -
Guaranteed (Interest, Surplus Profits, &c.)	354,724	505,800	18	- -	- -	- -	- -	- -
East Indian Railway (Annuity, Surplus Profits, &c.)	198,164	247,100	- -	- -	- -	- -	- -	- -
Irrigation and Navigation:								
Working and Maintenance	- -	- -	- -	- -	- -	- -	- -	- -
Madras Irrigation and Canal Company (Interest, &c.)	- -	- -	- -	- -	- -	- -	- -	- -
Interest on Debt incurred for Productive Public Works	1,313,200	1,456,700	24,900	32,200	55,944	68,500	- -	- -
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) £.	2,471,400	2,821,600	94,263	133,200	145,620	162,500	- -	- -
GRAND TOTAL EXPENDITURE £.	18,970,957	20,270,600	1,009,881	969,000	1,564,550	1,514,100	573,368	553,100
PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:								
State Railways	226,764	249,000	213,590	117,000	172,792	235,000	- -	- -
East Indian Railway	455,262	263,200	- -	- -	- -	- -	- -	- -
Irrigation and Navigation	- -	- -	- -	- -	- -	- -	- -	- -
Miscellaneous Public Improvements	- -	- -	- -	- -	- -	- -	- -	- -

Calcutta, Comptroller General's Office, 21 April 1883.
India Office, 15 May 1883.

the PROVINCES of *British India*, and in *England*, for 1882-83, compared with the RESULTS of 1881-82.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-8
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	71,038	68,000	19,124	14,600	13,447	13,100	43,003	41,700	94,002	208,500	- -	- -	272,370	384,2
2	16,412	11,300	7,204	6,600	22,112	21,600	121,306	119,400	747,852	755,700	- -	- -	1,194,440	1,241,7
3	310,222	314,500	647,120	678,900	231,635	241,200	723,764	739,800	665,370	653,000	541	459	3,003,792	3,055,7
4	2,055,643	2,341,300	- -	- -	- -	- -	- -	- -	1,905	700	1,062	1,585	2,057,335	2,344,8
5	3,719	3,800	- -	- -	- -	- -	132,817	157,000	109,323	115,000	- -	- -	486,209	495,4
6*	42,370	42,400	10,121	11,700	13,037	12,100	14,389	14,000	18,546	18,600	32,862	44,895	110,623	123,1
7	27,300	27,600	17,149	13,400	5,590	5,900	18,645	20,600	19,483	19,400	3	- -	96,886	95,7
8	23,204	20,500	686	700	15,906	16,300	3,777	3,200	5,418	5,700	- -	- -	53,226	50,9
9	68,579	58,000	- -	- -	- -	- -	23,200	18,400	77,311	60,200	17	- -	195,110	156,6
10	9,614	10,000	614	700	196	200	580	800	2,025	2,000	- -	- -	13,074	13,8
11	39,454	40,000	91,475	87,800	51,594	59,000	60,289	68,000	114,963	120,800	5,288	5,325	557,645	586,7
12	62,902	63,400	31,477	32,800	13,361	12,100	41,933	45,900	23,354	24,000	- -	- -	179,401	184,8
13	2,730,457	3,000,800	824,970	847,200	366,878	381,500	1,183,793	1,228,800	1,879,552	1,983,600	39,773	52,264	8,220,111	8,733,6
14	334,482	31,500	145,888	19,000	164,352	14,400	105,311	10,800	152,558	8,900	96,812	101,470	1,147,935	1,187,0
15	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,200	94,114	147,018	536,201	653,3
16	- -	- -	- -	- -	- -	- -	511	- -	27,379	35,000	19,017	6,031	87,526	87,6
17	- -	600	4,855	7,400	- -	1,600	- -	200	- -	400	2,512,420	2,481,147	4,024,116	3,988,8
18	35,783	21,900	7,606	7,300	4,520	4,400	80,060	73,400	171,571	115,000	706	831	533,984	461,4
19	182,750	186,600	148,499	150,000	123,953	127,200	136,693	144,800	164,469	165,900	231,431	250,693	1,494,356	1,578,6
20	901,184	933,700	520,556	518,200	322,313	320,700	476,666	477,800	513,910	507,700	226	1,277	3,232,741	3,272,5
21	408,659	456,900	597,397	595,300	283,589	284,200	413,067	401,000	416,239	438,900	- -	- -	2,553,861	2,631,5
22	105,525	86,500	- -	- -	659	- -	5,461	1,000	180,030	9,900	197,814	120,879	623,398	475,2
23	279,552	293,500	163,717	166,100	110,111	111,500	170,402	175,000	227,869	257,500	329	342	1,078,490	1,133,8
24	20,263	19,500	21,478	23,000	22,449	21,100	34,673	35,800	33,916	35,000	442	315	162,136	163,5
25	145,203	137,900	94,770	110,900	74,599	77,500	146,945	153,000	133,992	134,700	7,468	7,360	683,185	697,5
26	2,034	2,100	12,906	17,100	76,633	59,000	21,414	20,700	84,742	80,000	25,832	26,701	649,346	511,3
27	102,194	37,100	52,263	30,000	26,375	19,300	65,737	52,700	42,424	29,700	20,591	26,028	560,991	466,7
28	100,740	105,500	105,187	104,400	46,052	44,200	105,514	106,800	94,037	91,000	31,265	31,265	682,328	687,9
29	2,782	- -	- -	- -	- -	- -	88	- -	546	1,000	217,747	210,888	222,642	212,3
30	95,117	111,500	104,374	108,000	53,791	56,100	175,735	180,400	151,539	156,400	1,367,140	1,389,847	2,182,327	2,167,8
31	228,062	136,800	51,094	53,300	42,693	42,600	86,309	81,000	50,940	54,900	118,694	162,591	565,884	496,4
32	78,925	72,300	25,215	34,900	19,514	17,100	102,268	86,800	38,012	51,200	44,156	28,299	501,351	339,4
33	—12,307	- -	229	- -	359	- -	46,403	15,600	- -	10,000	165	- -	34,849	25,6
34	- -	- -	16,615	97,000	202,840	280,700	5,983	13,400	362,274	—154,100	- -	- -	750,000	144,2
35	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	715,151	1,330,2
36	119,729	210,800	7,830	183,000	6,930	135,500	2,376	700	4,489	—38,700	- -	- -	247,673	585,9
37	13,226	50,000	- -	7,000	- -	- -	- -	- -	- -	33,100	4,301	13,671	17,527	103,7
38	- -	- -	- -	- -	755,319	202,500	- -	- -	—434,791	- -	363,491	78,302	224,682	280,8
39	339,725	325,100	22,271	28,700	37,231	50,200	179,310	248,600	150,663	165,900	22	1,234	789,933	919,8
40	1,218,106	1,187,800	520,256	581,800	409,165	424,700	599,436	676,900	646,079	773,500	96,018	84,072	5,113,716	5,418,2
41	- -	- -	- -	- -	- -	- -	3,498,745	2,610,300	2,944,969	2,650,200	3,997,482	3,905,587	17,216,215	16,108,4
42	- -	- -	- -	- -	- -	- -	—64,652	- -	358,567	- -	13,003	- -	1,644,927	—
43	- -	- -	- -	- -	- -	- -	- -	34,000	- -	315,200	- -	106,296	- -	1,325,4
44	—9,640	2,400	—355	—100	—1,707	—800	12,658	56,700	1,216,803	1,173,000	- -	- -	3,556,700	3,115,6
45	7,422,551	7,410,800	3,447,621	3,689,500	3,148,618	2,675,200	7,590,906	6,886,200	9,612,778	9,086,000	9,500,459	9,234,408	59,944,282	59,305,3
46	221,262	- -	433,595	- -	162,980	- -	75,837	- -	439,994	- -	- -	- -	1,519,792	1,525,4
47	- -	555,100	- -	376,700	- -	92,700	- -	18,800	- -	848,400				
48	7,643,813	6,855,700	3,881,216	3,312,800	3,311,598	2,582,500	7,666,743	6,867,400	10,052,772	8,737,600	9,500,459	9,234,408	61,464,074	57,779,9
	190,261	196,600	39,083	41,500	692,715	487,500	- -	- -	- -	- -	- -	- -	1,686,392	1,532,6
	3,236	5,300	15,539	22,500	12,342	12,000	9,941	10,500	18,141	20,800	3,264,813	3,269,572	3,678,754	3,846,4
	1,093	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,239,446	1,216,735	1,438,703	1,463,8
	104,120	107,200	170,859	183,500	85,257	95,400	72,977	116,100	22,229	24,000	193	206	455,635	526,4
	- -	- -	- -	- -	- -	- -	513	- -	- -	- -	49,983	24,903	50,496	24,9
	336,149	354,000	255,577	259,100	403	3,400	- -	- -	- -	- -	352,852	348,092	2,339,025	2,521,9
	34,859	663,100	481,058	506,600	790,717	598,300	83,431	126,600	40,370	44,800	4,907,287	4,859,508	9,649,005	9,916,2
56	[illegible]672	7,518,800	4,362,274	3,819,400	4,102,315	3,180,800	7,750,174	6,994,000	10,093,142	8,782,400	14,407,746	14,093,916	71,113,079	67,696,1
57	[illegible]0	290,500	47,758	34,400	292,039	369,500	- -	- -	2,263	7,000	439,325	373,611	1,635,151	1,676,0
58	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	586,300	480,333	1,041,562	743,5
59	115,656	140,000	132,160	133,700	227,840	206,400	39,513	108,200	50,626	60,800	- -	- -	1,762,505	565,804	2,411,6
60	- -	- -	- -	- -	- -	- -	68,906	44,200	- -	- -	- -	- -	68,906	44,200

J. Westland, Comptroller General.
Thos. W. Keith, Accountant General.

RETURN.

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AND
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COPY

OF

MAJOR BARING'S

FINANCIAL STATEMENT, 1883.

(In continuation of Parliamentary Paper, No. 181, of Session 1882.)

India Office,
17 April 1883.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Pugh.*)

Ordered, by The House of Commons, *to be Printed,*
20 *April* 1883.

FINANCIAL STATEMENT FOR 1883-84.

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MAJOR BARING'S

FINANCIAL STATEMENT,

1883.

FINANCIAL STATEMENT.

I.—Preliminary.

Preliminary.

1. No legislation will be undertaken in connection with the financial arrangements for the year 1883-84. Under these circumstances the law does not permit of the Financial Statement being made in the Legislative Council. That statement must take the form of a written Minute, which will be published in the "Gazette of India."

Law bearing on Financial Statement.

2. It may perhaps be as well that, at the risk of repeating what has often been said before, I should explain the precise condition of the law bearing upon the present issue.

3. Section 19 of 24 & 25 Vict. c. 67 (the Indian Councils Act, 1861) is conceived in the following terms:—

"No business shall be transacted at any meeting for the purpose of making "Laws and Regulations" (with the exception of the amendments of the rules for the conduct of business) "other than the consideration and enactment of "measures introduced into the Council for the purpose of such enactment."

It results, therefore, that as no legislation is proposed in connection with the financial arrangements for the year 1883-84, the Financial Statement cannot be made in the Legislative Council without a contravention of the law which governs the proceedings of that Council. This, as was explained by Lord Northbrook in 1873,* "is not a mere "technical or formal difficulty, for not only "are the words of the Act in themselves explicit, but, in order to prevent any "possible misconception, it was explained by the Secretary of State, in the "Despatch No. 14 of the 9th of August 1861, with which the Act was trans-"mitted to India, that one object of the 19th section of that Act was that this "(*i.e.*, the Legislative) Council should not 'interfere with the functions of the "Executive Government, and occupy its time with matters which are not "directly and immediately connected with the special duties assigned to it,' "that is to say, the consideration and enactment of Laws and Regulations."

* Legislative Council Proceedings of 5th March 1873.

4. I regret that the condition of the law precludes the possibility of any discussion on the existing financial situation in the Legislative Council. The law on the subject is, however, explicit, and must of course be obeyed. The Government has no discretionary power in the matter.

Figures in conventional sterling.

5. Except in cases where the words "true sterling" are entered in a parenthesis after any figure, all the figures in this statement are, as usual, given in "conventional sterling," that is to say, 1 *l.*=*Rs.* 10. On the occasion of the last Financial Statement (para. 1), I explained the reasons which render the continuance of this system, for the present at all events, desirable.

6. The explanations in this Statement are given upon the figures as arranged in Appendix I.

II.—Changes in the Forms of the Accounts and Estimates.

Changes in the Forms of the Accounts and Estimates.

7. Judging from the remarks which are frequently made both in and out of Parliament, it would appear that the Accounts and Estimates of the Government of India are regarded by many people as a financial puzzle, which none but experts can hope to understand. It not unfrequently happens that those who cannot understand them rush to the conclusion that the figures, in the form in which they are presented to the public, are wrong and misleading; that there is something radically unsound in Indian financial affairs; that the surpluses are no surpluses at all, but that they would, were the figures properly presented, be turned into deficits; in fact, that an Indian Financial Statement is merely a more or less dexterous manipulation of figures, and not an accurate indication of the financial situation of the Government of India.

Present system is scientifically sound;

8. I should be the last to wish to underrate the difficulties connected with the administration of the Indian finances. Our standard of value is unstable. Our opium revenue is precarious. The tax-paying community is poor and incapable of bearing any heavy burthens. War and famine are constantly recurring evils. The comparative absence of private capital throws upon the State many onerous duties which in other countries can be more advantageously performed through the agency of private enterprise. All this is true enough. But it is wholly erroneous to suppose that the difficulties of Indian financial administration, considerable though they be, are in any way connected with questions of technical finance. The issue is, in fact, a false one. The machinery for the conduct of our technical finance is remarkably good. I believe it may challenge comparison with that of any other Government in the world. The Accounts and Estimates represent truly and accurately the money received and spent by the Government. The surpluses are real surpluses, and the deficits are real deficits. The figures present neither an optimist nor a pessimist view of the financial situation. They give the bald and true facts of the situation as they stand, without exaggeration in one direction or another.

But is not generally understood.

9. But, however scientifically sound and accurate may be our system of Accounts, nothing is more certain than that the public finds great difficulty in understanding the figures which are published on the occasion of the annual Financial Statement. In proof of this assertion I need only mention that a leading London newspaper, in reviewing the Budget last year, made a mistake of about 2,000,000 *l.*, owing to a misapprehension of the true meaning of the Estimates as they were presented to the public.

Some reforms are desirable,

10. It is manifestly the duty of the Government to do all that it can to ensure a comprehension of its Accounts and Estimates. At the same time it is to be remembered that the financial transactions of the Government of India are very large and complicated. Those of the English Treasury are, relatively speaking, much more simple. No one can hope to gain a thorough insight into the true meaning of the Indian Accounts and Estimates, unless he is prepared to devote a certain amount of time and trouble to the task. The most that the Government can do is to facilitate their comprehension to the utmost by arranging the figures in the most simple and concise form of which the circumstances admit.

And also possible.

11. The whole of this question has been fully considered within the last few months, and it has been found possible to re-arrange the figures in such a manner as to maintain intact our present system, which, as I have already said, is everything that can be desired from a departmental point of view, whilst at the same time I trust that the Accounts and Estimates in their new form will be more easily comprehensible to the public than appears heretofore to have been the case.

Description of existing system.

12. Before proceeding any further, it will be desirable that I should describe the forms in which the Accounts and Estimates have heretofore been presented to the public.

13. Up to the present time the ten following documents have been appended to the Financial Statement:—

Documents heretofore attached to the Financial Statement.

Statement I.—*Revenue and Expenditure of the Government of India in India and in England.*—This Statement gives the whole of the Revenue, whether Imperial, Provincial, or Local, under 29 major heads, and the whole of the Expenditure,

Expenditure, whether Imperial, Provincial, or Local, under 37 major heads of Account.

Statement II.—*Revenue and Expenditure of the Government of India in India and England.*—The only difference between this Statement and Statement I. is that the Revenue from *Productive Public Works* is shown separately, instead of being amalgamated with other Revenue connected with Public Works, as is done in Statement I. A corresponding separation is made on the Expenditure side of the Account. It is on the figures, as arranged in this Statement, that the explanations given at the time of the Budget by the Financial Member of Council have heretofore been based.

Statement III.—*Revenue and Expenditure of the Government of India in India and in England in the three Divisions, Imperial, Provincial, and Local.*—This Statement gives the same figures as in Statements I. and II., but arranged so as to show to what extent the Revenue and Expenditure are respectively Imperial, Provincial, and Local.

Statement IV.—*Receipts and Disbursements of the Government of India in India and England.*—This Statement gives the joint cash account of the Home and Indian Treasuries.

Statement V.—*Revenue and Expenditure of the Government of India in India.*—This Statement gives in detail the Revenue and Expenditure exclusive of all transactions in England.

Statement VI.—*Revenue and Expenditure of the Home Treasury of the Government of India.*—This Statement gives the detail of the Revenue and Expenditure in England.

Statement VII.—*Receipts and Disbursements at the Treasuries of the Government of India in India.*—This Statement shows what portion of the total sums given in Statement IV. are received and disbursed in India.

Statement VIII.—*Receipts and Disbursements at the Home Treasury of the Government of India.*—This Statement shows what portion of the total sums given in Statement IV. are received and disbursed in England.

Statement IX.—*Closing Balances of the Provincial Governments.*—Statement VII. gives the closing balance of the Imperial and Provincial Governments collectively. Statement IX. shows how much of this amount is reckoned at the credit of each Provincial Government.

Statement X.—*Statement showing the Net Revenue and Expenditure of India.* This Statement was published for the first time in March 1882.

Reasons why the Accounts are difficult to understand.

14. The difficulty of understanding the Indian Accounts and Estimates seems to arise mainly from two causes. In the first place they are too bulky. In the second place, the development of Provincial and Local Finance has given rise to the necessity of adjusting entries, which to those who are not fully acquainted with the somewhat complicated detail of the arrangements made between the Imperial and Provincial Governments are, without doubt, rather difficult to understand.

Bulkiness of Accounts and Estimates.

15. As regards the bulkiness of the published Statements, it is to be observed that under Mr. Wilson's classification in 1861 the Revenue was shown under 15, and the Expenditure under 23 major heads of account. The Commissioners in their Report of 1864 somewhat expanded this classification, and in 1866 Mr. Massey, adopting generally the proposals of the Commissioners, showed the Revenue under 20, and the Expenditure under 32 heads.

16. Since 1866 new administrative wants have sprung up, with the result that, in order to keep pace with those wants, it has from time to time been necessary to open new heads of Account. The passing of the Registration Acts led to the opening of a new head, entitled *Registration*, on both sides of the Account. The policy of financial decentralisation, and the incorporation into the General Accounts of Local Revenue and Expenditure, necessitated a new head of Account under the title of *Provincial Rates*. In 1870 the heading *Minor Departments* first made its appearance. The expenditure under this head had formerly appeared under *Administration*. With the adoption of the policy of lending officers to Native States, the necessity arose of opening a new head of Account, entitled *Civil Furlough Allowances*. The major head of *Famine Relief and*

and Insurance, which is now divided into three sub-heads, viz., *Relief*, *Protective Works*, and *Reduction of Debt*, was opened as a necessary result of the famine policy of 1877 and 1881. It was also, from time to time, found necessary to add new heads of revenue under the titles of *Medical*, *Stationery*, and *Superannuation Allowances* But it is under Public Works that the greatest development has occurred. The single head *Public Works* on either side of the Account was all that was required in 1861. Exclusive of Capital Expenditure on *Productive Public Works*, which stands outside the Ordinary Account, and exclusive of the grants for *Protective Works* under *Famine Relief and Insurance*, we have now in Statement II. no less than nine figures on the Revenue, and 11 figures on the Expenditure side of the Account, representing Public Works transactions.

17. In all, Mr. Massey's 20 figures on the Revenue side of the Account had increased in March 1882 to 36, and his 32 figures on the Expenditure side of the Account had increased to 49.

Requirements of the public.

18. There is not one detail which is at present given in our Statements of Account, which, for Departmental purposes, could be spared. On the other hand, it is impossible not to recognise that the Statements give more detail than is generally required by the public. What I conceive is mainly required by Parliament and by the public is to present the Accounts and Estimates in a form sufficiently concise and simple to be easily understood by those who do not make a special study of Indian Finance, but whose general knowledge of financial subjects enables them readily to understand an account presented in a clear form. Full details should indeed, as at present, be published, but in a separate form.

How they may be met.

19. The only way in which we can attain the conciseness and simplicity required by the public, and at the same time meet the necessities of administrative and departmental convenience, will be to push the grouping of the heads one stage further than the "major heads" which have heretofore been shown in the documents appended to the Financial Statement. To make any material alteration in our major heads would either render an accurate comparison with the figures of past years impossible, which would be very objectionable, or it would involve the re-compilation of the Accounts of past years, which would be a very laborious process. With one exception, of slight importance, no such alteration is either desirable or necessary.

Division of one major head only.

20. The exception to which I allude, is in respect to the heading on the Expenditure side of the Account, which has, up to the present time, been entitled 27. *Allowances and Assignments under Treaties and Engagements.* In the classification adopted from 1861 to 1866, the charges under this head were treated, along with refunds and charges for the collection of Revenue, as direct charges against Revenue. This is also where they are placed in the existing General Account (No. 2 of the Finance and Revenue Accounts); and their close connection with this group is shown in two recent instances, namely, the Excise compensations paid in Bombay, and the payments under the Salt Treaties. Both of these are payments on account of Revenue, and are productive of a corresponding increase of Revenue. They are, therefore, not properly accounted for unless they are grouped as direct charges against Revenue. But such a payment as the yearly allowance of the Ex-King of Oudh, which also goes under this head, cannot properly be considered as a charge against Revenue. It may be more properly regarded as a purely political charge. We propose, therefore, in the future to break up the existing major head into two portions. One of these portions, entitled *Assignments and Compensations*, will be grouped under *Direct Demands on the Revenue.* The other, entitled *Territorial and Political Pensions*, will be grouped under *Miscellaneous Civil Charges.* With this exception no change will be made in the existing units of account.

New classification.

21. I now invite attention to Appendix I. attached to this Minute. This Appendix contains the six following documents :—

(1.) General Statement of Accounts and Estimates.

(2.) Abstract A. Details of Revenue.

(3.) Abstract B. Details of Expenditure.

(4.) Abstract

(4.) Abstract C. Details of Receipts and Disbursements other than Revenue and Expenditure.

(5.) Abstract D. Provincial and Local Balances.

(6.) Abstract E. Net Revenue and Expenditure.

For the future these six Statements will take the place of the ten Statements heretofore published.

The General Statement.

22. Any one who wishes to see at a glance the nature of the whole of the financial transactions of the Government of India for the years under review need only look at the General Statement. He will there see the total Revenue and Expenditure,—whether Imperial, Provincial, or Local, and whether in India or in England,—grouped under a few main heads. He will also see the whole of the cash transactions, which stand outside the Revenue and Expenditure Account. He will also see the opening and closing balances of the Government, whether in England or in India. Thus, for instance, looking to the Accounts for the year 1881-82, it will be seen that the Revenue amounted to 73,695,806*l*., and the total Expenditure charged against Revenue to 71,113,079*l*., thus leaving a surplus of 2,582,727 *l*.; that the total Receipts, including not only Revenue, but the net receipts on account of *Debt, Deposits, and Advances*, and the gross receipts of the Secretary of State on account of Bills drawn on India, amounted to 93,516,749 *l*.; that the total Disbursements, including not only Expenditure charged against Revenue, but also Capital Expenditure on *Productive Public Works* and Disbursements on account of *Debt, Deposits, and Advances*, and of Council Bills, amounted to 93,871,777 *l*.; that the opening cash balance in England on 1st April 1881 amounted to 4,127,749 *l*.; that the opening cash balance in India on 1st April 1881 amounted to 13,371,101 *l*.; that the Secretary of State drew Bills on the Indian Treasury amounting to 18,412,429 *l*. between 1st April 1881 and 31st March 1882, and that Bills amounting to 18,336,997 *l*. were paid during the same period; that the closing cash balance in England on 31st March 1882 amounted to 2,620,909 *l*.; and that the closing cash balance in India on 31st March 1882 amounted to 14,522,913 *l*. These are the leading financial features of the year.

Details in General Statement.

23. We have carefully considered the extent to which it will be desirable to give details in the General Statement. I may observe that, in the main Statement attached to the Finance Accounts of the United Kingdom, the Revenue is shown under ten heads, and the Expenditure, excluding *Interest on Debt*, which for special reasons has eight heads to itself, is shown under 14 heads. We have roughly taken the Statement issued by the English Treasury, which is an admirable composition of its kind, as a model for our guidance.

Principal Heads of Revenue.

24. The first entry in the General Statement on the Receipt side of the Account is *Principal Heads of Revenue*. This group contains eleven items (*vide* Abstract A.), of which five only are shown separately in the General Statement. These are—

Land Revenue.
Opium.
Salt.
Stamps.
Excise.

25. These are the main heads of Indian Revenue. They have, following the English system, been arranged in what may approximately be considered the order of their relative importance. The remaining items grouped under *Principal Heads of Revenue* are classed in the General Statement under *Other Heads*. This entry includes the following heads:—

Provincial Rates.
Customs.
Assessed Taxes.
Forest.
Registration.
Tributes from Native States.

Any one who wishes to see the detail under these heads has only to turn over the page and look at Abstract A., to which he is referred in the first column of the General Statement.

Post Office, &c.

26. The next item is *Post Office, Telegraph, and Mint.*—These are given in one figure in the General Statement, but are separated in Abstract A.

Receipts by Civil Departments.

27. The next entry in the General Statement is *Receipts by Civil Departments*, a term borrowed from the English Finance and Revenue Accounts. On turning to Abstract A. it will be seen that this group includes the following heads of Account:—

Law and Justice.
Police.
Marine.
Education.
Medical.
Scientific and other Minor Departments.

Miscellaneous.

28. The entry *Miscellaneous* in the General Statement includes—

Interest.
Receipts in aid of Superannuations, &c.
Stationery and Printing.
Miscellaneous.

The details of each item are given in Abstract A.

Productive Public Works.

29. It will be borne in mind that in Statement II., under the old classification which is now to be superseded, the Revenue from Productive Public Works was shown separately from other Public Works Revenue, and that an analogous separation was made on the Expenditure side of the Account. It is very desirable to maintain this distinction. It has, therefore, been maintained in the General Statement. It is, of course, to be borne in mind that the word "Productive" has, for the purposes of the present argument, a technical signification. It is not to be inferred that a work not classed as Productive is entirely unremunerative. What is meant is that only Capital Expenditure on works classed as Productive is allowed to stand outside the Ordinary Account. Borrowing in respect to the construction of these works is permissible. Expenditure on all works not classed as Productive is charged to Revenue.

Revenue from Productive Public Works.

30. It will be seen on referring to Abstract A. that the entry in the General Statement, entitled *Revenue from Productive Public Works*, includes the following items:—

State Railways (Gross Earnings).
Guaranteed and Subsidized Railways (net Traffic Receipts).
East Indian Railway (net Traffic Receipts).
Irrigation and Navigation (Direct Receipts).
Madras Irrigation and Canal Company (net Traffic Receipts).
Portion of Land Revenue due to Irrigation.

Receipts on account of Public Works not classed as Productive.

31. The entry in the General Statement entitled *Receipts on account of Public Works not classed as Productive*, includes the following items:—

State Railways.
Subsidized Railways.
Irrigation and Navigation.
Military Works.
Civil Buildings, Roads, and Services.

Other Public Works.

32. Up to the present time the receipts and expenditure connected with *Military Works* and *Civil Buildings, Roads, and Services*, have appeared under the head 34. *Other Public Works.* This heading was first adopted in February 1880. The entry does not carry its own meaning with it, and on that account appears to be objectionable. As a matter of fact the money is spent partly on *Military Works*, which receive a fixed annual grant of 1,000,000 *l.*, and partly on *Civil Buildings, Roads, and Services.* Under these circumstances the most simple plan appears to be to adopt a nomenclature in the Accounts which carries its own signification with it.

33. The

33. The next item in the General Statement, namely, *Receipts by Military Departments*, is divided, in Abstract A., into three heads, *viz.*:— Receipts by Military Departments.

Army.
Military Operations in Afghanistan.
Military Operations in Egypt.

The two last items are, of course, exceptional, and only appear in the Accounts and Estimates of the years when Military Operations were conducted in Afghanistan and Egypt respectively.

34. I now turn to the Disbursement side of the Account. Here again the Expenditure has been grouped under a few main heads, the detail being given in Abstract B., to which a reference is made in the first column of the General Statement. Expenditure.

35. The first entry is *Interest.* It is to be borne in mind that this entry only gives the Interest charged to Ordinary Debt, that is to say, it is exclusive of the amount of Interest charged to Productive Public Works. This latter charge appears lower down in the General Statement, being included in the group entitled *Expenditure on Productive Public Works* (*Revenue Account*). The single head of *Interest* in the General Statement is, in Abstract A., divided into two heads, *viz.*:— Interest. Direct Demands on the Revenue.

Interest on Ordinary Debt (excluding that charged to Productive Public Works).
Interest on Deposits.

36. The next entry is *Direct demands on the Revenues.* This entry, as will be seen by reference to Abstract B., includes the following items:—

Refunds and Drawbacks.
Assignments and Compensations.
Charges in respect of Collection, viz.:—
Land Revenue.
Opium (including cost of production).
Salt (including cost of production).
Stamps.
Excise.
Provincial Rates.
Customs.
Assessed Taxes.
Forest.
Registration.

The whole of these items are payments on account of Revenue, that is to say, they are, to a greater or less degree, productive of a corresponding increase of Revenue. They are, therefore, properly grouped under *Direct demands on the Revenues.*

37. The next entry is *Post Office, Telegraph, and Mint.* Following the course adopted on the Revenue side of the Account, the expenditure under these three heads is shown in one figure in the General Statement. The detail is given in Abstract B. Post Office, &c.

38. The next entry in the General Statement is *Salaries and Expenses of Civil Departments.* A reference to Abstract B. will show that this entry includes the following items:— Salaries and Expenses of Civil Departments.

General Administration.
Law and Justice.
Police.
Marine (including River Navigation).
Education.
Ecclesiastical.
Medical.
Political.
Scientific and other Minor Departments.

 39. The

Miscellaneous Civil Charges.

39. The next entry is *Miscellaneous Civil Charges.* A reference to Abstract B. will show that this entry includes the following items :—

Territorial and Political Pensions
Civil Furlough and Absentee Allowances.
Superannuation Allowances and Pensions.
Stationery and Printing.
Miscellaneous.

Famine Relief and Insurance.

40. The next entry is *Famine Relief and Insurance.* Up to the present time the expenditure on *Protective Works*, whether on Railways or Canals, has been shown in one figure. In future it is proposed to show the expenditure on Railways and that on Irrigation separately. The entry *Famine Relief and Insurance* in the General Statement, is, therefore, in Abstract B. divided into the following sub-heads :—

Famine Relief.
Protective Works, Railways.
Protective Works, Irrigation.
Reduction of Debt.

Productive Public Works (Revenue Account).

41. The next entry is *Expenditure on Productive Public Works (Revenue Account).* This answers to the entry *Revenue from Productive Public Works* on the Revenue side of the Account. A reference to Abstract B. will show that the details are given under the following heads :—

State Railways (Working and Maintenance).
Guaranteed and Subsidized Railways (Interest and Profits).
East Indian Railway (Interest and Profits).
Irrigation and Navigation (Working and Maintenance).
Madras Irrigation and Canal Company (Interest, &c.).

Interest on Debt incurred for Productive Public Works :—
Railways.
Irrigation.
Miscellaneous Public Improvements.

42. The next entry is *Expenditure on Public Works not classed as Productive.* This answers to the entry *Receipts on account of Public Works not classed as Productive* on the Revenue side of the Account. A reference to Abstract B. will show that the details are given under the following heads :—

State Railways (Capital Account).
State Railways (Working and Maintenance).
Subsidized Railways.
Southern Mahratta Railway.
Frontier Railways.
Irrigation and Navigation.
Military Works.
Civil Buildings, Roads, and Services.

Army Services.

43. The next entry, *Army Services,* is divided into three heads in Abstract B., viz. :—

Army.
Military Operations in Afghanistan.
Military Operations in Egypt.

The last two items are, of course, exceptional.

Gain by Exchange.

44. The next entry is *Exchange on Transactions with London.* Up to the present time one item, entitled *Gain by Exchange,* has been entered on the Revenue, and another item, entitled *Loss by Exchange,* has been entered on the Expenditure side of the Account. As regards the item *Gain by Exchange,* I beg to refer those who wish to gain a thorough knowledge of what this entry means to the Report of the Comptroller General on the Accounts of 1880-81, which was published in the "Gazette of India" of 4th March 1882. For my present purposes it will perhaps be sufficient to say that every rupee entered under *Gain by Exchange* represents merely the recovery of an amount which has been already charged under *Loss by Exchange,* and which has, therefore,

to

to be written back. There is, I need hardly say, no real gain, using the term in its ordinary signification.

Loss by Exchange.

45. The true meaning of the entry *Loss by Exchange* has been very frequently explained (*see* especially para. 80 of the Financial Statement for 1881-82). But, so long as we continue to employ the words heretofore used, so long will a large body of the public continue to think that the whole amount of this adjustment is really money lost to the tax-payers. To describe fully what this entry means would involve an amount of writing which would be quite inconsistent with the brevity necessarily required in an item of Account. But, if we cannot describe what is meant in the body of the accounts, we can, at all events, avoid the use of words which are misleading. To speak of the total amount entered under *Loss by Exchange* as money lost, is, of course, wholly erroneous, for, under any reasonable hypothesis in respect to the relative value of gold and silver, only a portion of the amount can be considered as a real loss. We propose, therefore, for the future, in so far as the published Accounts are concerned, to get rid of the item *Gain by Exchange* on the Revenue side of the Account altogether, to discontinue the use of the word "Loss," and to insert a net figure on the Expenditure side of the Account, under the head of *Exchange on Transactions with London*.

Provincial Surpluses and Deficits.

46. Following the order of entries on the Disbursement side of the General Statement, the next items are the two adjusting entries, namely, *Provincial Surpluses, that is, Allotments to Provincial Governments unspent by them*, and *Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances*. For the moment I postpone my observations in respect to these two entries.

Total Expenditure charged against Revenue.

47. After these entries the *Total Expenditure charged against Revenue* is given.

Productive Public Works, Capital Account.

48. Immediately under this item comes the *Expenditure on Productive Public Works (Capital Account)*. This is the same entry which has formerly figured in Statement II., under the head of 37. *Productive Public Works*. The detail of this entry is given at the end of Abstract B., under the following heads:—

State Railways.
East Indian Railway.
Irrigation and Navigation.
Madras Irrigation and Canal Company's Undertaking.
Miscellaneous Public Improvements.

Debt Heads.

49. I have, so far, dealt only with the Revenue and Expenditure portions of the General Statement. I now proceed to deal with the Debt heads.

Receipts.

50. The Receipts under *Debt, Deposits, and Advances* are given under the following heads:—

Permanent Debt (net incurred).
Unfunded Debt (net incurred).
Deposits and Advances (net),
Loans to Municipalities, Native States, &c. (net Recoveries).
Capital of Guaranteed and Subsidized Companies (net Receipts).
Remittances (net).
Secretary of State's Bills drawn.

Disbursements.

51 Analogous entries are given in respect to the Disbursements on the other side of the Account. Full details in respect to the *Debt, Deposit, and Advance* Accounts will be found in Abstract C., which contains, indeed, more detailed information than has heretofore been given in Statements IV., VII., and VIII. of the old classification.

Opening and Closing Balances.

52. The General Statement closes, on the Receipt side of the Account, with the balance at the commencement of the year in England and in India, and on the Disbursement side of the Account, with the balance at the close of the year in England and in India.

Provincial and Local Balances.

53. Abstract D. gives the *Provincial and Local Balances*. This Account contains, in a somewhat condensed form, the same information as was given in

Statement IX., *Closing Balances of the Provincial Governments* under the old classification.

Net Revenue and Expenditure.

54. Abstract E. gives the *Net Revenue and Expenditure.* It contains the same information as was given in Statement X. of the old classification, but arranged in a somewhat more precise form.

Adjusting entries.

55. I have so far stated what it is proposed to do with a view to making the Accounts and Estimates more simple and concise. I now propose to deal with the question of the adjusting entries entitled *Provincial and Local Surpluses and Deficits*, which, as I have already mentioned (para. 14), do not appear to be readily understood.

Explanation of entries.

56. The nature of these entries has frequently been explained before, but it will perhaps be as well that I should endeavour to explain them again. Under the Provincial system of Finance, the Government of India either makes allotments to Provincial Governments, or else hands over to them, in whole or in part, certain branches of the Revenue. If in any one year a Provincial Government spends less than its income, the amount by which it under-spends its income constitutes virtually a debt due by the Government of India to that Provincial Government. If, on the other hand, a Provincial Government, having a balance at its credit, spends in any one year, in addition to the income of that year, a portion of the accumulated balances of former years, then the debt due by the Government of India to that Provincial Government is by so much reduced. It would, of course, be very easy to present an Account which should show nothing but Imperial Revenue and Expenditure, and such an Account would, no doubt, be much more readily understood by the public than one which embodies Imperial, Provincial, and Local Revenue and Expenditure. But it has been held, and I venture to think rightly held, that the adoption of this course is open to very great objection. It would not present an accurate picture of the sums received and spent by the Government in India. Thus, to take a single instance, under this system the Stamp Revenue for the year 1881-82 would appear as amounting only to 576,252 *l.* (*see* Appendix I. Abstract A.), but, as a matter of fact, the Revenue derived from Stamps amounted to 3,381,372 *l.*, of which 576,252 *l.* was Imperial, and 2,805,120 *l.* was Provincial and Local. If, therefore, we want to show the total amount received and spent by the Government in India, and if at the same time we want to show in the same Account the net result of the year's finance to the Imperial Government only, it is absolutely necessary to make use of two adjusting entries. The *Provincial Surpluses*, that is to say, the amounts by which the Provincial Governments have underspent their income, and which, as I have already said, constitute a debt due from the Government of India to the Provincial Governments, must be added to the total Expenditure. On the other hand, the *Provincial Deficits*, that is to say, the portion of Provincial Expenditure which has been defrayed from the accumulated Provincial balances of past years, and which, by so much, diminishes the debt due from the Government of India to the Provincial Governments, must be deducted from the total Expenditure. This is done in the two adjusting entries which appear on the Disbursement side of the Account in the General Statement.

57. It is very possible, however, even with this explanation, and in spite of the explanatory language now employed for the first time in the General Statement, to which I invite a reference, that the matter will not be very readily understood. I have, therefore, appended to this Minute a Memorandum (Appendix IV.) which deals with the question at greater length, and which may possibly serve to render it more clear to the few people who are interested in the subject. Further, it will be seen on reference to Abstracts A. and B. of Appendix I., that a separation is made between the Imperial Revenue and Expenditure on the one hand, and the Provincial and Local Revenue and Expenditure on the other hand. It will be seen that the Imperial Revenue and Expenditure in England and in India are shown separately, as was the case in Statements V. and VI. heretofore published. The whole of the Provincial and Local Revenue and Expenditure is in India, at least the few English items are brought on the Indian part of the Accounts. No such separation is, therefore, necessary. In Statement III., formerly published, the Provincial Revenue and Expenditure was shown separately from the Local Revenue and Expenditure.

It

It has been thought, however, unnecessary to continue this separation so far as the Accounts and Estimates attached to the Financial Statement are concerned. It will be seen that in Abstracts A. and B. no such separation is made. A reference to the columns showing Imperial Revenue and Expenditure alone in Abstracts A. and B. will show that, although, of course, the several items are different to those shown in the General Statement, Provincial and Local Revenue and Expenditure being included in the latter, *the net result is the same as that given in the General Statement after the adjusting entries have been made.* Thus, looking at the Accounts for the year 1881-82, the *Total Revenue* is given in the General Statement as 73,695,806 *l.*, and the *Total Expenditure charged against Revenue* is given as 71,113,079 *l.*, leaving a surplus of 2,582,727 *l.* In Abstract A. the Imperial Revenue only is given as 54,618,853 *l.*, and in Abstract B. the Imperial Expenditure charged against Revenue is given at 52,036,126 *l.*, thus leaving, as in the General Statement, a surplus of 2,582,727 *l.*

Adjustments in former Statement III.

58. A further change has been made which will, I trust, help towards the ready comprehension of this subject. If reference be made to Statement III., published on the occasion of former Financial Statements, in which a distinction is made between Imperial, Provincial and Local Revenue and Expenditure, it will be seen that the following entries appear on the Expenditure side of the Account:—

Add—

Contributions to Imperial.
" Provincial.
" Local.

Deduct—

Imperial Allotment.
Contributions from Imperial.
" " Provincial.
" " Local.

To be discontinued.

59. These adjustments are, without doubt, somewhat complicated and difficult to understand. For the future we propose to get rid of them altogether by passing all adjustments between Imperial and Provincial through the Land Revenue head, that is to say, they will be treated as additions to or subtractions from the Provincial share of the Land Revenue. It will be seen, on referring to the end of Abstract B., that no such entries appear as those which I have quoted from Statement III. of the old classification.

Fallacy of leaving Adjusting Entries out of account.

60. I am aware that it may, and, by those who are resolved to take an ultra-pessimist view of the financial position of India, very probably will, be said that the surplus of 59,800 *l.* shown, for instance, in the Revised Estimates for 1882-83, is fictitious, and that the correct view of the situation is to take no account of the adjusting Entries, and thus show a deficit of 1,465,600 *l.* I can only say that any such statement would be wholly incorect. As I have already said (para. 8), I am very far from wishing to under-rate the difficulties connected with the administration of the Indian Finances. It is not the duty of the Government, nor is it my duty, to take either an optimist or a pessimist view of the situation, but to lay before the public the facts of the situation as they stand, without exaggeration either in one direction or the other. But I may say that, whatever be the real difficulties connected with the financial administration of India, nothing could be more incorrect than to say that, because the Imperial and Provincial Revenue, taken together, falls short of the Imperial and Provincial Expenditure, taken together, in 1882-83 by 1,465,600 *l.*, that, therefore, there is anything unsound in the financial situation, or that the surplus on Imperial Account does not in reality exist. On the contrary, so far as this particular argument is concerned, the fact that the Provincial Governments have been able to accumulate considerable sums in past years, and are now able to spend those sums, to a certain extent, on works of public utility, is in itself exceedingly satisfactory. The fallacy of this argument will perhaps become apparent if we look at the converse case presented in the Accounts of 1881-82.

	£.
Revenue - - - - -	67,913,000
Expenditure - - - -	69,379,500
Deficit - - - £.	1,465,600

The true Imperial Surplus in that year, as appears from the General Statement and from Abstract B., is 2,582,727 *l.* But, under the assumption that the adjusting entries should be left out of account, the Surplus would be 4,102,519 *l.*, that is to say, 2,582,727 *l.* on Imperial and 1,519,792 *l.* on Provincial and Local Accounts. So, again, if we look at the Accounts for the last 11 years, that is to say, from 1871-72 to 1881-82, both inclusive (*see* Appendix III.), it will be seen that there have been six years in which the Revenue exceeded the Expenditure, the combined surpluses amounting to 11,494,784 *l.* Further, that there have been five years in which the Expenditure exceeded the Revenue, the combined deficits amounting to 12,760,621 *l.* The net result of the 11 years is, therefore, a deficit of 1,265,837 *l.*, a result which, I may observe, cannot be considered as otherwise than satisfactory when it is remembered that during these years two severe famines and one costly war took place, and that the Expenditure includes nearly 1,500,000 *l.* as an insurance against future famines. But, if we exclude the adjusting entries, we should arrive at a wholly different result. The 11 years would then show a net surplus of 2,041,494 *l.*, that is to say, this incorrect mode of treatment would show a result of 3,307,331 *l.* better than the reality (*see* the end of Abstract B., in Appendix III.).

	£.
Revenue (Abstract A.) - - -	73,695,806
Expenditure (Abstract B.) - -	69,593,287
Surplus - - - £.	4,102,519

Conclusion.

61. Such, therefore, are the steps we propose to take with a view to facilitate the comprehension of the Indian Accounts and Estimates. It will be seen that the bulk of the published Statements is very considerably diminished, and yet I venture to think that all the details that are really necessary have been given. I need hardly say that for those who require to go into further detail, the Finance and Revenue Accounts (generally known as the Yellow Book), which have always been published, will be available, as well as the Appropriation Audit Report of the Comptroller General, which is published for the first time this year (*see* "Gazette of India" of 17th March 1883).

62. The discussions which will, without doubt, ensue in connection with the Financial Statement now published, will probably show whether the object we have had in view has been attained. It is very possible that neither the officers of the Financial Department nor myself are good judges of what will and what will not be readily understood by the public. It is not impossible that our own familiarity with the subject, and the fact that it is our special business to be constantly dealing with these figures, lead us to suppose that the whole subject is more easy of comprehension than is really the case.

Old classification published.

63. With a view to enabling the nature of the changes now made to be more readily understood, I have annexed to this Minute (Appendix II.) the Accounts for the year 1881-82, as well as the Estimates for the years 1882-83 and 1883-84, in the forms heretofore published.

Accounts of former years.

64. With a view, also, to enabling comparisons to be more easily made with former years, I annex to this Minute the Accounts from the year 1871-72, arranged according to the new classification (Appendix III.).

Appendices.

65. It has heretotore been the custom to publish as Appendices to the Financial Statement a series of commercial and statistical tables. These will, as heretofore, be published (*see* "Gazette of India" of 17th March 1883), but they will not be appended to the Financial Statement. They will be published separately. In future years the only Statements which will ordinarily be annexed to the Financial Statement will be—

(1.) The General Statement.

(2.) Abstract A., Details of Revenue.

(3.) Abstract B., Details of Expenditure.

(4.) Abstract C., Details of Receipts and Disbursements other than Revenue and Expenditure.

(5.) Abstract D., Provincial and Local Balances.

(6.) Abstract E., Net Revenue and Expenditure.

66. I cannot

66. I cannot close these remarks without expressing my cordial thanks, on behalf of the Government of India, for the assistance rendered by Mr. Cave Browne and Mr. Waterfield at the India Office, and by Mr. Westland and Mr. Barbour in India, in dealing with this complicated subject. Should the object we have in view be attained, and the Accounts and Estimates of the future be more readily comprehensible to the public than heretofore, the credit will be mainly due to the labours of these gentlemen. Services rendered by various officers

III.—Accounts for 1881–82.

67. The Accounts of the year 1881-82 show the following result: — Accounts, 1881–82.

	£.
Revenue - - - - - - - - -	73,695,806
Expenditure - - - - - - - - -	71,113,079
Surplus - - - £.	2,582,727

68. The year 1881-82 was in every respect one of remarkable prosperity. Almost every branch of Revenue yielded a sum largely in excess of the Estimates. The net *Opium* Estimate (6,500,000 *l.*) was exceeded by 1,305,000 *l.*, of which 1,099,400 *l.* was due to excess Revenue, and 205,600 *l.* to relatively low Expenditure consequent on a rather short Opium crop in Behar. *Salt* gave (net) 164,400 *l.* in excess of the Budget, and 220,400 *l.* in excess of the Revised Estimate. *Excise* gave 398,400 *l.* (net) in excess of the Budget Estimate. The import duties were abolished on 10th March, and allowance was made in the Revised Estimates for a falling off in *Customs* Revenue during the last three weeks of the year on that account. This falling off was, however, more than counterbalanced by the excess receipts from the export duty on rice, which yielded 104,100 *l.* more than the Budget Estimate. Owing to a large demand for timber, *Forests* gave (net) 117,800 *l.* in excess of the Budget Estimate. A large premium (155,300 *l.*) was realised on the Government loan of 3,000,000 *l.* which was taken up at an exceptionally high figure ($105\frac{3}{16}$). *State Railways* yielded (net) 119,100 *l.* in excess of the Budget, and 101,100 *l.* in excess of the Revised Estimates. *Guaranteed and Subsidized Railways* (*net Traffic Receipts*, after deduction of *Interest and Profits*) yielded no less than 722,700 *l.* in excess of the Budget, and 136,700 *l.* in excess of the Revised Estimates. The *East Indian Railway* (*net Traffic Receipts*) gave 461,900 *l.* in excess of the Budget, and 151,900 *l.* in excess of the Revised Estimates. Remarks on the Accounts.

69. It is true that the surplus of the year was swelled by some extraordinary receipts. The portion, which remained to be brought to account during the year, of the *English Contribution for the Afghan War*, exceeded the net War expenditure of the year by 380,600 *l.* (*see* para. 70 of the Financial Statement for 1882-83 and para. 196 of the Appropriation Audit Report for 1881-82). Also the *Salt* Revenue during the last three weeks of the year was exceptionally high. I shall presently allude more specifically to this subject (*see* paras. 112-115). On the other hand, some very heavy extraordinary payments were made, and the Expenditure under *Exchange* was largely in excess of the Estimates. The amount (670,000 *l.*) contributed by the Provincial Governments to the Afghan War Expenditure was repaid to those Governments by the Government of India. Special payments, amounting in all to 360,000 *l.* were made in connection with the renewal of the Provincial contracts (*see* paras. 64 and 70 of the Financial Statement for 1882–83). The expenditure under *Exchange* exceeded the Estimate by no less than 493,700 *l.* This excess was mainly due (1.) to the fact that a large demand for bills sprung up at the end of the year, which enabled the Secretary of State to draw 1,212,400 *l.* (true sterling) in excess of his requirements for 1881-82, and (2.) to the fact that the average rate obtained on the whole of the remittances (18,412,429 *l.*, true sterling) was 1 *s.* 7·895 *d.*, against an Estimate of 1 *s.* 8 *d.* Extraordinary Receipts and Expenditure.

70. On the whole, it may be said that, if the exceptional expenditure as well as the extraordinary items of Revenue be excluded from the account, the surplus would appear largely in excess even of the high figure (2,582,727 *l.*) which it actually attained.

71. For further details in connection with the Accounts of 1881-82, I beg to refer to the Comptroller General's Appropriation Audit Report published in the "Gazette of India" of 17th March 1883.

IV.—Effect of Abolishing the Import Duties.

Effect of Abolishing the Import Duties.

72. It is of course too early yet to gauge the full measure of the advantage which India will ultimately derive from the abolition of the import duties, but the figures annexed to this Minute (Appendix V.) are of some interest.

73. Exclusive of Government stores, the imports of merchandise in the 10 months from 1st April 1882 to 31st January 1883, amounted to 41,945,202 *l.*, being 2,775,718 *l.* in excess of the imports for the corresponding period of 1881-82 (39,169,484 *l.*). The exports amounted to 65,770,066 *l.*, being 1,324,783 *l.* in excess of the corresponding period of the year 1881-82 (64,445,283 *l.*).

Import of articles exempted from duty.

74. I append also (Appendix V.) a Statement showing the quantities and values of those articles imported into British India which were exempted from Customs duty last March, during the 10 months ending 31st January 1883, compared with the corresponding period of the year 1881-82.

Increase of Imports.

75. The articles in which an increase is shown in both quantity and value are 40 in number, the most important being twist and yarn, which have increased 11·59 per cent. in quantity and 7·5 per cent. in value; grey piece-goods, which have increased 1·92 per cent. in quantity and 2·0 per cent. in value; coloured piece-goods, which have increased 29·43 per cent. in quantity and 29·47 in value; hardware and cutlery, which have increased 22·88 in value; copper, which has increased 32·07 in quantity and 31·01 in value; iron, which has increased 34·12 in quantity and 37·59 in value; and raw silk, which has increased 43·80 per cent. in quantity and 52·28 per cent. in value. The increase in some minor articles of trade, such as corals, jewellery, brass, paints and colours, shells and cowries, and umbrellas, are satisfactory indications of general prosperity.

Decrease of Imports.

76. The articles of trade in which a decrease is shown are 14 in number, the most important being white piece-goods, which have decreased 18·35 per cent. in quantity and 10·88 in value; silk piece-goods, which have decreased 25·26 in quantity and 24·89 per cent. in value; and tea, which has decreased 15·30 per cent. in quantity and 12·72 per cent. in value.

77. The total value of the articles of trade in which there has been an increase is 28,517,941 *l.*, and of those in which there has been a decrease, 5,499,360 *l.*; so that, of all articles affected by the remission of the duties, those in which the trade has increased represent a value of more than five times as great as that of the articles in which there has been a decrease. If we balance one set against the other, the total increase in the value of merchandise imported during the 10 months is 7·26 per cent. It is, of course, impossible to say with accuracy how far this increase is due to the abolition of the duties, and how far it would have taken place had the duties been maintained. All that can be said with certainty on this subject is that the abolition of the duties must have contributed to increase the volume of trade.

General result.

78. Considering the low rate of exchange, which has, of course, operated unfavourably to imports, and considering the Egyptian complications, which not only for some time interrupted trade, but, by creating a demand for Government transport, kept freights during part of the year at a higher level than they otherwise would have been, the result may be considered as satisfactory. In a slow-moving country such as India, it was not to be expected that the full advantage to be derived from the abolition of the import duties would be immediately obtained, or that consumption would increase at once in the ratio known to European countries.

79. The

79. The relief afforded to trade in general, owing to the cessation of all the embarrassment and delay consequent on the levy of duties at the Custom House, cannot be represented in any arithmetical form. It is, however, a very important factor in the consideration of the question. The complaints on various petty matters, which were so frequently addressed to the Government whilst the duties were levied, have now almost entirely ceased.

Effect on Indian goods.

80. Independently of the question of the effect of the abolition of the import duties on the volume of the trade, it is desirable to examine whether the abolition has exercised any appreciable effect upon the import trade in those articles which compete with Indian-made goods of similar kinds.

Cotton goods.

81. Of such articles the most important are cotton twist and cotton piece-goods. In respect to these articles there has been a general increase, both in the quantity and the value of the imports, except under the head of white piece-goods.

Twist.

82. The twist which is imported from Europe does not compete with Indian twist. For years past the great bulk of the twist imported has been of counts much higher than any that can as yet be made in the Indian mills, which limit themselves to the production of twist of counts not exceeding 32 (mule) and 20 (water). All such kinds of English twist were freed from duty in March 1878.

Piece-goods.

83. Of the grey piece-goods imported, those classes which compete with Indian-made goods were also exempted from duty in March 1879.

84. White piece-goods are hardly produced at all as yet in India, except experimentally in one or two of the Bombay mills. As I have already mentioned, there has been a large decline in the imports of this class of goods.

85. The piece-goods classed as "other sorts" are not made in India.

86. The remission of the customs duties last year did not, therefore, in any way affect Indian mills, which have had to work without the protection of 3½ per cent. on twist since March 1878, and of 5 per cent. on grey piece-goods of counts below 30 *s.* since March 1879. As was pointed out in the Financial Statement of last year (paras. 210 and 211), the duty which was abolished last March really protected one class of Manchester goods against another, and even to some slight extent protected English goods against those manufactured in India. The duty forced trade into an artificial channel by stimulating the consumption of the coarser kinds of goods, and discouraging the use of medium and finer classes to the extent of a differential rate of 5 per cent. I believe I am correct in stating that since the remission of the duty consumers have everywhere shown a tendency to go back to the old styles of cloth.

Export of Cotton goods.

87. The export of Indian-made cotton twist and piece-goods has increased very largely as compared with the corresponding period of 1881-82. The export of twist has increased by 44·9 per cent., namely, from 26,346,556 lbs. to 38,179,998 lbs., the increase in the China trade being especially remarkable. Piece-goods have increased to the extent of 31·3 per cent., namely, from 25,484,391 yards to 33,454,359 yards. I am informed that eight new mills are in course of erection in Bombay, and will commence work during the current year. The prosperity of the mill-owners depends of course to a large extent upon the course of prices. Prices have fallen during the year, with the result that, if we look not at the quantities, but at the values, we find that the value of twist exported has only increased by 29 per cent. and that of piece-goods by 20 per cent. It is, however, abundantly clear that the Indian cotton trade has in no way been detrimentally affected by the measures taken last March.

Raw Silk.

88. The import of raw silk has very largely increased, as compared with the corresponding period of last year, although prices have been fully maintained. It is to a great extent of Chinese origin imported into Bombay for the silk mills and for hand-loom weaving, and into Burma for hand-loom weaving only. Bengal is the only Province of India where the silk-producing industry is conducted on any extensive scale. For many years past it has been in a declining condition. China silk competes with it not only in the European market but in India itself. Bengal has never been able to send any considerable quantity of silk to Bombay, which is supplied almost wholly from sources external to India. But with Madras, Bengal has formerly done a

considerable trade, and this trade appears to be declining. On the other hand, the export of raw silk from Bengal to foreign countries has again given some signs of returning vigour, having increased from 281,966 lbs. to 372,072 lbs., which is, however, still below the figure of the corresponding ten months of 1880-81 (398,323 lbs).

Sugar.

89. Last year, when the import duties were abolished, some apprehension was expressed lest their abolition should injuriously affect the sugar industry of India, and it was urged that that industry stood in need of protection. Without going into the question of the principle involved in this argument, it will be sufficient for me to say that the experience of 10 months has shown that no injury to the sugar industry of India has resulted from the abolition of the duties. For all practical purposes it may be said that all the sugar imported into India is refined or crystallized sugar, which is brought from Mauritius and China to Bombay. Refined sugar is only produced to a very small extent in Bengal, the North-Western Provinces, and Madras. It is almost all used for local consumption by Europeans. In the places where such sugar is consumed no sugar has as yet been imported from abroad. The Indian export trade in sugar is carried on mostly from Madras. By far the greater portion is unrefined sugar; that is to say, molasses, jaggery, &c. The removal of the duty, therefore, did not affect Indian sugar at all, and in fact could not have done so. It appears also from the Trade Returns that, whilst the import of refined sugar has decreased from 666,587 cwt. to 519,367 cwt., that is to say by 22 per cent., the export from India of unrefined sugar has increased from 758,054 cwt. to 1,069,509 cwt.; that is to say, by 41 per cent. Further, the export of refined sugar, which was only 15,580 cwt. in 1880-81 and 29,008 cwt. in 1881-82, increased in 1882-83 to 98,273 cwt. Again, if we look at the internal trade of India, the exports of refined sugar from Bengal to Bombay have increased from 29,465 cwt. in the whole of the year 1881-82 to 61,682 cwt. in the 10 months ending 31st January 1883.

Tea.

90. Tea is one of the articles which was relieved from duty last March. The imports, however, have not increased, but have, on the contrary, fallen off from 2,393,413 lbs. to 2,027,119 lbs., a reduction of 15¼ per cent. Much of the tea imported into India is intended for trans-frontier consumption in Central Asia. The import trade has, without doubt, been a good deal checked by the heavy duties which are imposed by the Russian Government.

Tobacco.

91. The import of tobacco has increased from 1,146,803 lbs. to 1,316,350 lbs., an increase of 14¾ per cent., which is very possibly due to the reduction of the duty. This increase of imports has not, however, resulted in any reduction in the consumption of Indian tobacco, the demand for Indian cigars being not only undiminished but increasing.

Importations of silver.

92. A very noticeable feature in the transactions of the year is the large amount of treasure imported (*vide* Appendix V.). During the 10 months ending 31st January 1883, the value of the exports of merchandise exceeded that of the imports by 22,153,355 *l.* The debt thus due from Europe to India was paid (1) by the net importation of treasure to the extent of 11,193,922 *l.*, of which 4,394,651 *l.* was gold and 6,799,271 *l.* silver, and (2) by drafts of the Secretary of State on the Indian Treasury to the extent of 12,804,500 *l.*, thus leaving a balance of 1,845,067 *l.* remitted to India in apparent excess of the trade requirements of the 10 months.

93. During the corresponding period of 1881-82 the excess of exports over imports was 23,524,590 *l.*, the net imports of treasure amounted to only 7,061,635 *l.*, of which 4,214,855 *l.* was gold and 2,846,780 *l.* silver, and the amount of Secretary of State's Bills paid was 17,381,100 *l.*, leaving a balance of 918,145 *l.* remitted to India in apparent excess of the trade requirements of the 10 months.

Stores.

94. Attached to Appendix V. will be found a few observations upon the progress made in the policy of purchasing Government Stores in India instead of in England. As I have before pointed out it will not be possible to make any very serious impression on the amount of stores imported from England, until iron work and machinery, equal in quality and not superior in price to that manufactured in England, can be made in India.

V.—Effect of Reducing the Duty on Salt.

Effect of Reducing the Duty on Salt.

95. It will be remembered that, prior to 10th March 1882, the duty levied on salt in Bengal was *Rs.* 2·14 a maund. Elsewhere, except in Burma and the trans-Indus districts of the Punjab, duty was levied at the rate of *Rs.* 2.8 a maund. On 10th March 1882, the duty was reduced to an uniform rate of *Rs.* 2 a maund all over India, except in Burma and the trans-Indus districts of the Punjab, where no change was made.

96. The main points to be considered in connection with the reduction of the duty are (1) whether the retail price of salt has fallen, and (2) whether consumption has increased.

Fall on retailed price.

97. As regards the first point, there can be no doubt whatever that, generally speaking, the reduction has, to a greater or less extent according to the circumstances of each locality, reached the consumer. The following table shows the retail price per maund of Salt (1) in the second half of February 1882, that is to say, immediately before the reduction of the duty; (2) in the first half of June 1882, that is to say, about three months after the reduction; and (3) in the first half of January 1883, that is to say, about 10 months after the reduction. The figures give the average price struck on the totals for all the districts in each province.

Comparative price lists.

Provinces.	Second Half of February 1882.	First Half of June 1882.	Fall in Prices per Maund in June 1882, as compared with February 1882.	First Half of January 1883.	Fall in Prices per Maund in January 1883, as compared with February 1882.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Madras	3 2 5	2 10 4	– 8 1	2 9 8	– 8 9
Bombay	2 15 5	2 10 6	– 4 11	2 9 1	– 6 4
Bengal	4 7 1	3 6 6	1 – 7	3 6 2	1 – 11
Assam	5 9 1	4 12 5	– 12 8	4 10 2	– 14 11
North-Western Provinces	4 3 4	3 12 11	– 6 5	3 9 6	– 9 10
Oudh	4 7 1	4 – 5	– 6 8	3 14 1	– 9 –
Punjab	3 9 10	3 – 9	– 9 1	2 15 8	– 10 2
Central Provinces	4 9 2	4 2 11	– 6 3	3 14 5	– 10 9
Hyderabad Assigned Districts	4 7 1	4 – 5	– 6 8	3 13 8	– 9 5
Mysore	4 2 1	3 14 10	– 3 3	3 12 11	– 5 2
Coorg	4 6 7	4 3 4	– 3 3	4 3 10	– 2 9
Rajputana	3 9 2	3 3 5	– 5 9	3 – 6	– 8 8
Central India Agency	4 1 3	3 9 6	– 7 9	3 6 6	– 10 9

Average fall of price.

98. It will be seen that, with the single exception of the small province of Coorg, prices fell materially within the first three months after the reduction of duty, and that ten months after the reduction prices had reached a still lower level. In Coorg only have prices slightly increased since the first fall after the reduction, but they are still about 4 per cent. lower than they were just before the reduction. Mysore also shows, comparatively speaking, only a small fall in price, viz., from *Rs.* 4. 2. 1. to *Rs.* 3. 12. 11., or 7·74 per cent. In the other provinces the fall ranges from 12·66 per cent. in Oudh to 23·8 per cent. in Bengal. As the reduction of duty was about 30 per cent. in Bengal, as compared to 20 per cent. elsewhere, it was, of course, to be expected that the fall of price would be proportionately great in that province.

Official reports.

99. The testimony of official reports confirms the conclusion to be drawn from the price lists. Thus, to quote one of many such reports, the Deputy Commissioner of the Sonthal Pergunnahs, writing very shortly after the reduction of duty, says,—

"The most important change is that in the retail price of common eating salt. The "reduction of duty reached the masses to a certain extent before the close of the year "under

"under report (1881-82). It has since reached them even more perceptibly. This "reduction in cost may have an important effect upon this district, for it may lead to "a very considerable expansion of the fishing industries, and thus provide occupation "for the surplus population, and for the agricultural population when work on the land "is slack. One consignment of coarse salt has, I hear, been already sent to Sahibgunge "for fish-curing purposes. * * * * Salt-fish, properly "prepared, would be an important and valuable addition to the food-supply of this district."

"A large future," the Lieutenant Governor of Bengal observes, in reviewing this report, "lies before this (the fish-curing) industry."

Publicity.

100. It will be remembered that some special measures were adopted with a view to ensuring publicity being given to the reduction of the duty. These measures appear to have been generally attended with success. In Behar, especially, a recent report says, "the news that the salt tax had been reduced "* * * is said to have spread with unexampled quickness."

Increased consumption.

101. I now turn to the question of increased consumption. The following table shows the consumption during the eleven months from 1st March 1882 to 31st January 1883, compared with the corresponding period of the year 1881-82. The figures for Burma are excluded, as no change was made last March in the rate of duty levied in that province. I may remark, however, that the consumption in Burma has up to the present time been less in 1882-83 than it was in 1881-82.

Comparision of 1881-82 and 1882-83.

In Thousands of Maunds (000's *omitted.*)

Province.	Consumption, 1st March 1881, to 31st January 1882.	Consumption, 1st March 1882, to 31st January 1883.	Per centage of Increase + or of Decrease —.
	Maunds.	*Maunds.*	
Bengal - - - - - - -	8,207	8,723	+ 6·29
Inland Customs - - - - -	6,178	6,112	— 1·07
Bombay - - - - - - -	4,361	4,695	+ 7·66
Sindh - - - - - - - -	148	166	+ 12·16
Madras - - - - - - -	5,604	6,405	+ 14·29
Total - - -	24,498	26,101	+ 6·54

Increases and decreases since 1877.

102. The following figures show the increase or decrease for the eleven corresponding months of each year, from 1874-75, as compared with the previous year:—

				Maunds.
1st March 1874, to 31st January	1875	- - -		+ 288,000
„ 1875	„ 1876	- - -		+ 77,000
„ 1876	„ 1877	- - -		+ 498,000
„ 1877	„ 1878	- - -		+ 491,000
„ 1878	„ 1879	- - -		+ 367,000
„ 1879	„ 1880	- - -		+ 1,724,000
„ 1880	„ 1881	- - -		— 690,000
„ 1881	„ 1882	- - -		+ 1,016,000
„ 1882	„ 1883	- - -		+ 1,603,000

Difficulty of making accurate comparisons.

103. So many changes have been made since 1873 that it is difficult, by any comparison with past years, to arrive at a thoroughly accurate conclusion as to the extent to which consumption has been stimulated by the reduction of the duty. Of course, under normal circumstances, as the population grows the consumption of salt will also increase, if no disturbing elements, such as a change in the rate of duty or a famine, intervene. This normal growth of consumption has generally been taken at rather less than one per cent. It is, however, to be observed that the large increase in 1879-80 (1,724,000 maunds) followed

followed on a year of relatively low consumption, and was again followed by a year of relatively low consumption. On the other hand, 1881-82 was a year of high consumption, the increase being 1,016,000 maunds over 1880-81. It is, therefore, especially satisfactory to note that, in spite of the high consumption in 1881-82, the year 1882-83 shows an increase of no less than 1,603,000 maunds. There can be no doubt that a very considerable portion of this increase is due to the reduction in the duty.

104. If we turn to the details of each province, some remarkable differences in the rate of increase are observable.

Madras.

105. The largest increase (14·29 per cent.) is shown in Madras. This was to be expected. As I mentioned in the last Financial Statement (para. 199), the people of Southern India require more salt than the more Northern populations, whose principal food consists of wheat and pulses. Moreover, the people in Madras have, in quite recent times, been accustomed to a lower rate of duty. In view to the abolition of the Customs Line the duty in Southern India was raised in December 1877 from *Rs.* 1.13 to *Rs.* 2.8 a maund. In consequence, consumption was, without doubt, curtailed. It was to be expected that, so soon as the duty was reduced, the people would readily go back to their old rate of consumption.

106. The reduction of duty is not, however, the sole reason why the increase is so large in Madras. In the first place a great deal has been done within the last year or so to improve the organisation of the salt department in the Madras Presidency, with the result that illicit consumption has probably been to some extent checked. And, in the second place, Madras salt has been for some years displacing the salt supplied from Pooree. The figures given in the margin show that the quantity of salt supplied from the Pooree warehouses has been steadily falling off for the last four years, and that the falling off in 1882 has been especially remarkable.

	Maunds.
1879-80	308,384
1880-81	241,559
1881-82	163,932
1882-83 (ten months)	90,722

Sind.

107. The increase in consumption in Sind has been nearly as great as in Madras, viz., 12·16 per cent. The total consumption in this province is, however, small. A portion of the increase is probably due to Sind salt having to some extent taken the place of rock salt in the Lower Punjab.

Bombay.

108. The increase in Bombay, though considerable (7·66 per cent.), falls far short of that in Madras and Sind. A portion of this increase is, without doubt, due to Bombay salt having to some extent displaced Sambhur Lake salt in Northern and Central India.

Bengal.

109. Bengal shows an increase of 6·29 per cent. I have already mentioned (para. 106) that the territorial area supplied from Bengal has, in one quarter, been restricted, owing to Madras having, to some extent, taken the place of Pooree salt. On the other hand, the abolition of the differential rate of duty on sea-borne salt has, of course, placed that salt in a better position to compete with Sambhur Lake salt in the North-West Provinces and Oudh. An indication of the extent to which this displacement has taken place is given in the following figures, which show the quantity of Cheshire salt imported by rail into the North-West Provinces and Oudh during the last four years :—

	Maunds.
1879-80	32,306
1880-81	27,405
1881-82	31,957
1882-83 (six months only)	107,589

There was also during the year, for the first time, an importation of Cheshire salt, to the extent of about 10,000 maunds, into the Central Provinces.

Inland Customs.

110. The only quarter where a decrease is shown is under the head of "Inland Customs." This is mainly Sambhur Lake salt, which supplies Northern India. The territorial area heretofore supplied from this source has been much restricted. As I have already mentioned (paras. 108-109), Bombay salt from the west, and Cheshire salt from the east, have both pushed their way into the

territory heretofore supplied mainly from the Sambhur Lake. Under these circumstances, the fact that there has only been a decrease of 1·07 per cent. on the salt sold by the Inland Customs Department shows that the people, within the more limited area now supplied by that Department, have increased their consumption. This was to be expected, for it is certain that the abolition of the Customs Line in 1878 resulted in a great rise of price in the Native States of Rajputana, and that the people of those States, in consequence of the enhanced price, curtailed both their own personal consumption and that of their cattle. It was, therefore, to be expected that, with a reduction of duty, a tendency would be shown to revert to the old rate of consumption. The Governor General's Agent reports that "there is no doubt whatever that the "late reduction has reached the consumer, and, generally speaking, I may say "that he has benefited exactly to the extent of the reduction made in the "duty."

Financial effect of reduction.

111. Turning to the financial effect of the measure, it is to be observed that an increase of consumption to the extent of 1,603,000 maunds represents, at *Rs.* 2 a maund, an additional revenue of 320,600 *l.* To the extent of this sum, therefore, it may be said that the loss of revenue consequent on the reduction of duty (1,400,000 *l.*) has been recouped by the increased consumption of eleven months.

Comparison with Estimate.

112. Regarding the matter from the point of view of the anticipations framed last March, it is to be observed that, in order to arrive at a proper appreciation of the facts of the case, it is necessary to consider the figures for the years 1881-82 and 1882-83 together. The duty, it will be remembered, was lowered on 10th March 1882. The immediate effect of the reduction was to give a great stimulus to clearances of salt in Bengal, and, although to a less degree, to wholesale purchases elsewhere. The market became over-stocked, and, consequently, during the early months of the current financial year, the revenue suffered. It follows, therefore, that the revenue of 1881-82 was disproportionately increased, and that of 1882-83 disproportionately diminished, by the course of trade during the last three weeks of March 1882.

113. The gross revenue for 1881-82, after making what was at the time considered a reasonable allowance for a reduction of the revenue during the last three weeks of the year, was, in framing the Revised Estimates, taken at 7,213,000 *l.* The actual receipts were 7,375,620 *l.*, being 162,620 *l.* in excess of the estimate.

114. The gross revenue for 1882-83 was estimated last March at 6,049,000 *l.* It is now estimated at 6,128,700 *l.*, being 79,700 *l.* in excess of the Budget Estimate. This figure does not, however, accurately represent the full amount by which the Revised exceeds the Budget Estimate of Revenue. The Expenditure under *Salt* is now taken at 139,600 *l.* less than the Budget Estimate. To the extent of 59,000 *l.*, this large decrease of Expenditure is due to the following cause. At the commencement of the financial year a system prevailed in Northern India under which salt was conveyed by the Government from the salt sources to certain depôts. The charges likely to be incurred on account of transport from the sources to the depôts appeared on the Expenditure side of the Estimates of 1882-83, and, inasmuch as the cost of transport was added to the selling price of salt at the depôts, an analogous amount appeared on the Revenue side of the Estimates. During the year the depôt system was abandoned, with the result that both the Revenue and Expenditure under *Salt* were reduced to the extent of 59,000 *l.* The real excess of Revenue over the Budget Estimate is, therefore, not 79,700 *l.*, but (79,700 *l.* + 59,000 *l.*) 138,700 *l.*

115. Taking the two years together, therefore, the result is that the Estimate of gross Revenue framed last March stood at 13,262,000 *l.*, and that the Estimate now stands at 13,504,320 *l.*, being 242,320 *l.* in excess of the Original Estimate. To this figure, however, it is, as I have already explained, necessary to add a sum of 59,000 *l.*, thus bringing up to 301,320 *l.*, the true figure by which the Salt Revenue has exceeded the Estimate framed last March.

Results satisfactory.

116. Very rapid advance in this, or in any other matter, is not to be expected in India. But on the whole it may be said that the results obtained so far in connection

connection with the reduction in the duty on salt are satisfactory. The progress in the direction of increased consumption has been greater than was anticipated at the time the Budget Estimate was framed last March. Should the same rate of increase continue, the Revenue, at the reduced rate of duty, will in less than three years from the present time stand at the same figure as it did prior to the reduction of the duty.

VI.—Revised Estimates for 1882-83.

Revised Estimates for 1882-83.

117. Up to the present time the Estimates for the year about to expire, which are presented at the time the Financial Statement is made, have been termed the Regular Estimates. I have been unable to discover how or why the word "Regular" came to be adopted. It was used by Mr. Laing in 1861. It was not used on the occasion of the Financial Statement of 1862, but it re-appeared in 1863, and its meaning was explained by Sir Charles Trevelyan in a foot-note. Since 1863 the word has always been used.

118. There does not appear to be any reason for continuing the use of a word, which can only be understood by those who know the technical meaning attached to it, when another word, which any one can understand, is available. For the future, therefore, the word "Revised" will be used instead of "Regular."

119. I proceed to deal with the Revised Estimates for the year 1882-83.

General situation in March 1882.

120. The financial year which is about to close has presented many remarkable features. At the commencement of the year the salient points of the financial situation were as follows. The country had at length recovered from the disastrous effects of the famine of 1877-78. The return of peace enabled the Government to turn its attention to those fiscal and domestic reforms, the consideration of which had necessarily been postponed during the continuance of the Afghan war. A large surplus was available. A favourable opportunity presented itself, therefore, for the execution of certain fiscal reforms, the desirability of which had long been recognised. With the exception of the duty on wine, spirits, malt liquor, arms, ammunition, opium, and salt, the whole of the import duties were abolished. A large reduction was effected in the duty on salt. Some substantial relief was afforded to the agricultural classes in the North-Western Provinces and Oudh.

Dangers peculiar to Indian Finance.

121. Hardly had effect been given to these important and beneficial reforms; when it became apparent that three out of the four peculiar dangers to which the finances of India are exposed would, to a greater or less degree, have to be encountered in the immediate future. These dangers are war, a diminution of the opium revenue, an increase of expenditure on account of charges payable in sterling, and famine. In respect to every one of these dangers, including, in the particular instance in point, war, it may be said that their occurrence is governed by causes over which the Government of India can exercise little or no control. On the other hand, the entire brunt of bearing three out of four of these risks falls on the Imperial Government of India.

The Provincial system.

122. In connection with this last remark I wish for one moment to digress, in order to show the bearing of the Provincial system of finance upon the points immediately under discussion.

Its many advantages.

123. The policy of financial decentralisation, which was not the least of the numerous benefits conferred by Lord Mayo and Sir John Strachey on India, has been productive of the most beneficial results. In the remarks I am about to make I wish it to be clearly understood that I am very far from wishing to say anything in the slightest degree condemnatory of that policy. On the contrary it is, as is well known, a policy which commands the entire approval of the present Government, and with which, I may perhaps be permitted to say, I heartily sympathise. The advantages of the system far outweigh any of its disadvantages. On the other hand, it cannot be denied that this very desirable reform has been unavoidably accompanied with one disadvantage, and it is to this disadvantage that, for reasons which I will presently specify, I now wish to allude.

And one disadvantage.

Developments of the policy.

124. It will be remembered that the original policy of decentralisation has received further development on the two occasions, first in 1877, and again in 1882, when the quinquennial contracts between the Imperial and Provincial Governments terminated.

Arrangements under contracts of 1882.

125. On the occasion of the last Financial Statement (paras. 38-64) I explained fully the precise terms of the new Provincial contracts. It may, however, be convenient that I should again explain the general nature of the arrangements resulting from those contracts.

126. The Provincial Governments now receive the whole of the Revenue under heads which produce about 4,000,000 *l.* a year, half of the Revenue under heads which produce about 8,000,000 *l.*, a larger or smaller per-centage on heads (chiefly Land Revenue) which produce about 23,000,000 *l.*, and an almost nominal share in Revenue which produce about 7,000,000 *l.* On the other hand, the Provincial Governments administer the Expenditure wholly under heads for which the grants amount to about 15,000,000 *l.*, and, to a very small extent, under heads for which the grants amount to about 4,000,000 *l.* a year. In other words, about three-fifths of the Revenue of British India, amounting roughly to 42,000,000 *l.*, and about one-fourth of the Expenditure, amounting roughly to about 19,000,000 *l.* a year, have, under the contract of 1882, been provincialised; that is to say, the Provincial Governments have to a greater or less extent, according to the circumstances of each head, an interest in and responsibility for their administration.

Stability is essential to the system.

127. It is essential to the proper working of the Provincial system of finance that an element of stability should, to as great an extent as possible, be imported into the arrangements between the Imperial and Provincial Governments. Unless the latter are assured that any increase of revenue consequent on improved management, or any savings which may accrue from economical administration, will remain at their own disposal, but slight inducement will be offered to them to improve the management of their resources or to exercise economy in their administration. Accordingly, in concluding the contracts of 1882, the assurances previously given to the effect that the Imperial Government would not call on the Provincial Governments for any pecuniary assistance, save on occasions of very great and extraordinary emergency, were ratified, and, to some extent, emphasised. The money (670,000 *l.*) contributed by the Provincial Government towards the expenses of the Afghan war was at the same time repaid.

Famine the only danger to which Provincial finance is exposed.

128. It thus happens that, of the four dangers to which I have alluded above, one only, famine, can, save under very extraordinary circumstances, affect Provincial finances. I am far from condemning this arrangement. On the contrary, I think it is, on the whole, the best of which the circumstances of the case admit. It is the Provincial Governments, and not the Government of India, who are brought into immediate contact with the people. They supervise the whole of the ordinary administrative work of the country. Through their instrumentality, or through agency working in close connection with their officers, most of the smaller, and some of the larger, public works are executed. It is a distinct advantage that, should any sudden emergency arise, such as war, a diminution of the opium revenue, or a further depreciation in the value of silver, the Provincial Governments should be able to feel that the progress of any administrative reforms they may have undertaken, or the execution of any public works for which Provincial funds are available, will not be checked. On the other hand, it cannot be denied that, whilst the probability of any such emergency arising has in no degree diminished since the adoption of the Provincial system of finance, the power of the Government of India to cope with an emergency is to some extent impaired by reason of the pledges taken towards the Provincial Governments.

No further imperial grants can be made.

129. I make these remarks for the following reasons. All the new contracts have now been finally concluded. I mentioned in the last Financial Statement (para. 45) that some questions still remained outstanding with the Madras Government. These have now been settled. Under these circumstances it is very desirable that it should be fully understood that no further changes can be made in the terms of the several contracts. The Government of India, on its side, will adhere strictly to the principles laid down in the Resolution of 30th September

September 1881. On the other hand, it must call upon the provincial governments to abide with equal strictness to their portion of the contracts. The contracts have not been made in any illiberal spirit. Each provincial government starts with a balance at its credit, and with a normal revenue in excess of its normal expenditure. Under these circumstances the provincial governments must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as provincial. The Government of India cannot entertain any further proposals for increased Imperial grants on account of those services. It may be, and probably is, the case that in almost every province of India the funds available are not commensurate with the work which, sooner or later, will require to be done. That is the normal condition of a country whose necessities are great, whilst the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow, and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed, in some respects, it may be said that the provincial governments are in a better position to provide whatever funds may be required than is the case with the Imperial Government. For the reasons which I have already given an element of stability is imported into provincial finance which Imperial finance cannot at present possess. Not only do the three points to which I have alluded constitute dangers which are wholly borne by the Imperial Government of India, not only does the fourth danger (famine) materially affect Imperial as well as provincial finance, but, if any further fiscal reforms are to be made, and there are several which it would be very desirable to make, any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

Altered situation during the year.

130. To return from this digression. I have said (para. 121) that hardly had the large fiscal reforms of last year been carried out, when it became apparent that three out of the four dangers to which the finances of India are specially exposed would have to be encountered in the immediate future.

Egyptian Expedition.

131. In the first place we have had a war. The cost of the Indian Contingent which was sent to Egypt is now estimated at 1,297,000 *l.* Her Majesty's Government has intimated its intention of repaying 500,000 *l.* (true sterling) of this amount to the Government of India. This sum of 500,000 *l.* will be brought to credit at once. A corresponding reduction will take place in the Secretary of State's drawings for 1883-84. The net cost of the Egyptian Expedition to the Indian Treasury will, therefore, be 797,000 *l.**

Opium.

132. Turning to Opium, I give below the net revenue for the last four years:

		£.
1878–79		7,701,000
1879–80		8,252,000
1880–81		8,451,000
1881–82	Revised Estimate	7,838,000
	Actuals	7,805,000

133. The fluctuations in the opium revenue from month to month, and indeed from week to week, are so considerable that it is very difficult to make any very close estimate even for the short period of the present financial year which remains to expire. According to the best estimate that can be framed, however, the net revenue will probably amount to 7,217,000 *l.*, being 33,000 *l.* less than the Budget Estimate. The deficiency is due to the expenditure being greater

* This is the net figure which appears in the Revised Estimates for 1882–83, but in 1883–84 there will be a diminished charge under *Exchange* by reason of the reduction of 500,000 *l.* (true sterling) in the amount of the Secretary of State's drawings. The diminution of expenditure under this head may at present rates be calculated at about 115,000 *l.* It may be said, therefore, that the ultimate net charge which will fall on the Indian Revenues by reason of the Egyptian Expedition is 682,000 *l.* (*Rs.* 68,20,000).

greater by 95,000 *l.* than was anticipated last March. This excess expenditure is partly due to the fact that the opium crop in Bengal was a good one, and that therefore more money than was expected had to be paid for crude opium, and partly to the fact that 2,000 maunds of Malwa opium were purchased for the manufacture of exise opium. The excess expenditure is partly balanced by an increase of revenue to the extent of 62,000 *l.* over the Budget Estimate.

Competition of the Chinese drug.

134. It will be seen, therefore, that the estimated net revenue from opium for the current financial year is less by 1,234,000 *l.* than the actual receipts of 1880-81, less by 621,000 *l.* than the revised estimate for 1881-82, and less by 588,000 *l.* than the actuals of 1881-82. There can be little doubt that the main cause of this progressive diminution is to be found in the increased competition of the indigenous Chinese drug, to which I alluded in the last Financial Statement (paras. 143-145). The falling off in the opium revenue has not seriously disturbed the finances of the year. The net Budget Estimate will probably be nearly realised. What, however, I wish to point out is, that in former years opium has very often yielded a large sum in excess of the estimate, and has thus enabled the Government to meet any unforeseen demands which might be thrown upon it during the course of the year. Nothing of this kind has occurred during the current year. On the contrary the opium revenue is, as I have already mentioned, likely to fall below the Budget Estimate of 7,250,000 *l.* by 33,000 *l.* I shall presently revert to this question in dealing with the Budget Estimate for the year 1883-84 (paras. 195-207).

Exchange.

135. Turning to the question of exchange, it is to be observed that the Budget Estimate provided for the sum of 15,342,000 *l.* (true sterling) being remitted to England, and that the rupee was taken at 1 *s.* 8 *d.* During the last three weeks of March 1882 bills to the extent of 908,000 *l.* (true sterling) in excess of the requirements of the year 1881-82 were placed on the market. This amount was taken in deduction of the drawings for the current year, which were thus, so far as this transaction only is concerned, reduced to 14,434,000 *l.* (true sterling).

Serious inconvenience due to instability in the value of the rupee.

136. At no period has the inconvenience to India of having to make a large annual payment in sterling been more apparent than during the current year. I will not now attempt to discuss whether it is to the advantage of India that the value of the rupee expressed in sterling should be low, that is to say, lower than it used to be when the relative values of gold to silver were as 1 to $15\frac{1}{2}$. That is a subject on which a great deal might be said. But it is not the fact that the value of the rupee is, comparatively speaking, low that causes inconvenience. It would be possible, although it might be exceedingly troublesome, to adjust the Indian fiscal system to a rupee of any value. What causes inconvenience alike to Government and to trade is that the value of the rupee is unstable. It is impossible to state accurately in Indian currency what the annual liabilities of the Government of India are. Those liabilities have to be calculated afresh every year according to the variations which take place in the relative value of gold and silver, and a calculation which will hold good for even one year is exceedingly difficult to make. In March 1882 the value of the rupee was taken at 1 *s.* 8 *d.*, and at the time this estimate was made it was a reasonable one, based on the facts of the past and present. The value of silver was then about 52 *d.* an ounce, which corresponds with a value of 1 *s.* $8\frac{2}{16}$ *d.* to the rupee. But since then the value of the rupee has been as high as 1 *s.* $8\frac{5}{16}$ *d.* and as low as 1 *s.* $7\frac{4}{16}$ *d.* The average price obtained for the bills, amounting to 14,184,000 *l.* (true sterling), placed on the market up to 9th March 1883, has been $1\text{-}7\frac{13}{25}$ *d.* When the Budget was framed it was thought that a debt of 14,184,000 *l.* (true sterling) would be liquidated by a payment of *Rs.* 17,02,03,000. It has actually cost *Rs.* 17,43,81,000 to liquidate that debt. It is sufficient to state these facts in order to show the grave inconvenience to the Government which results from the unstable value of the rupee.

Southern Mahratta Railway and Famine Insurance.

137. It will be desirable that I should explain in this place two financial transactions of the year which are intimately connected with each other and with the Expenditure under *Exchange*. The first relates to the transactions of the Southern Mahratta Railway Company. The second to the application of the annual grant of 1,500,000 *l.* under *Famine Relief and Insurance.*

138. The

138. The Southern Mahratta Railway was commenced by the Government as a famine work in April 1879, and work was afterwards recommenced by Government in November 1881. Up to the end of 1881-82, 394,000 *l.* had been spent on it, of which 291,000 *l.* had been charged to the protective grant. A further sum of 369,800 *l.* was provided in the Budget Estimates for 1882-83 from the protective grant for expenditure on this line.

139. In the summer of 1882 the line was handed over to a private Company. Capital to the extent of 1,724,600 *l.* (true sterling) has already been raised in London and paid to the Home Treasury of the Government of India. Of this amount about 550,000 *l.* is due to the Government for work already done, the remainder being intended to provide funds for the continuation of the works. The amount to be re-credited to the protective grant during the present year is estimated to be 270,000 *l.*, besides the expenditure incurred this year, and whatever is repaid will be credited to the head of *Famine Relief and Insurance*, and become available for the construction of Protective Works, in addition to the annual grant of 750,000 *l.* Further, the original allotment of 369,800 *l.* made in the Budget from the protective grant for expenditure on the Southern Mahratta Railway became available for expenditure on other protective works. The Public Works Department was, however, unable to spend the large sum of money which thus became available on Protective Works during the year. Their total net expenditure on these works in 1882-83 is now estimated at only 144,200 *l.* It was thought undesirable not to utilise at once the large sum of money belonging to the Famine Insurance grant which was thus available. A transfer of 605,800 *l.* will therefore be made to the Account of the Commissioners for the Reduction of Debt, thus increasing the amount available during the year for reducing debt to 1,330,200 *l.* A demand for money having recently sprung up, and the Secretary of State having already drawn the total sum required for the annual expenditure in England, it is contemplated to remit home an additional sum of about 1,000,000 *l.* (true sterling) during 1882-83, to invest this sum, and to apply it, as opportunity may offer, to the reduction of sterling debt in England. The Commissioners have been consulted on the subject, and approve of this arrangement. A separate account of the transaction will be rendered to them. The cost of the bills drawn in order to carry out this transaction will be debited to the Account of the Commissioners for the Reduction of Debt. In 1883-84 a reduction will be made in the amount available for *Reduction of Debt*, and a corresponding increase in the amount available for *Protective Works*; that is to say, the former having, in 1882-83, been increased to 1,330,200 *l.* will, in 1883-84, be reduced to 131,700 *l.*, and the latter having, in 1882-83, been reduced to 144,200 *l.* will, in 1883-84, be increased to 1,355,800 *l.* It is estimated that the direct expenditure on *Famine Relief* in 1882-83 and 1883-84 will be 25,600 *l.* and 12,500 *l.*, and consequently the aggregate expenditure on *Famine Relief*, *Protective Works*, and *Reduction of Debt* will be 1,500,000 *l.* in each of the years 1882-83 and 1883-84.

Reduction of Debt

140. So far I have only dealt with the transactions of the Southern Mahratta Railway Company mainly in so far as they affect the Revenue and Expenditure of the year. I now turn to the consideration of the transactions in so far as they have affected the Ways and Means of 1882-83.

141. As the capital of the Company was paid to the Home Treasury of the Government of India, it was necessary, in order to enable the Company to proceed with its works, to provide funds for the Company from the Treasuries of the Government of India. A sum estimated at 480,000 *l.* (400,000 *l.* true sterling) had to be so provided. For this, of course, no provision had been made in the Estimate of Ways and Means for the year. The Secretary of State, therefore, undertook to reduce his drawings during 1882-83 by an amount of 400,000 *l.* (true sterling), but he did not reduce his drawings by the total amount of the paid-up capital of the Company. The balance of the money paid by the Company to the Secretary of State in excess of 400,000 *l.* (true sterling) was used to strengthen the Home cash balance, and thus enable the Secretary of State to purchase the Madras Irrigation and Canal Company's undertaking. It results, therefore, that, inasmuch as the Government of India has to supply funds for the Company in India at a rate of exchange of 1 *s.* 8 *d.*, every 1 *l.* paid to the Company in India involves a payment of *Rs.* 12, of which *Rs.* 2 appears as expenditure under *Exchange*. As a matter of fact the total expenditure under *Exchange* is, on this account, increased by 126,500 *l.* in 1883-84.

 142. I trust

Result of these operations.

142. I trust that I have made these operations clear. They are somewhat complicated. The general result, so far as the drawings and the expenditure under *Exchange* of the year 1882-83 are concerned, is as follows: (1) The Secretary of State's drawings for the year 1882-83 are now estimated at 15,042,000 *l.* (true sterling), of which 14,184,000 *l.* (true sterling) had been drawn up to 9th March; (2) the expenditure under *Exchange on Transactions with London* is now estimated at 3,116,000 *l.*, being 341,000 *l.* in excess of the Budget Estimate; (3) a further sum, estimated at 227,000 *l.* representing *Exchange* on the remittance home of the sum of 1,000,000 *l.* (true sterling) will be charged against *Appropriation for the Reduction of Debt* (*vide* Abstract C.).

	£.	£. (True Sterling).
Original Estimate		15,342,000
Deduct :—		
(1) Excess drawings in 1881-82 in round figures	900,000	
(2) Reduction by Secretary of State on account of Southern Mahratta Railway transactions	400,000	
Total Deductions	1,300,000	
Add :—		
(1) Remittance on account of Debt Commissioners	1,000,000	
Net Deduction		300,000
Revised Estimate of Drawings	£.	15,042,000

Budget Estimates, 1882-83.

143. The Budget Estimates for 1882-83 were as follows:—

	£.
Revenue	66,078,000
Expenditure	65,793,000
Surplus £.	285,000

Revised Estimates, 1882-83.

144. I have already mentioned (para. 131) that net Expenditure to the extent of 797,000 *l.*, for which no provision was made in the Budget, was incurred during the year on account of the Egyptian Expedition. Also that the Expenditure under *Exchange* is now estimated at 341,000 *l.* in excess of the Budget Estimate (para. 142). In spite, however, of the Egyptian expenditure, of the heavy charge for *Exchange*, and in spite of the fact that the net *Opium* Revenue is expected barely to come up to the Estimate (para. 133), the Revised Estimate shows a small surplus of Revenue over Expenditure. It is as follows:—

	£.
Revenue	67,914,000
Expenditure	67,854,000
Surplus £.	60,000

Reasons of surplus.

145. This satisfactory result is mainly due to two causes. In the first place the harvests were everywhere good, and the country has generally been in a prosperous condition. In the second place, in view of the large fiscal reforms which were carried out last year, it was thought advisable to frame all the Estimates of Revenue and Expenditure with even more than the usual caution. Otherwise it would not have been prudent to have undertaken those reforms.

Increases of Revenue.

146. Almost every branch of Revenue shows an increase over the Budget Estimate, whilst many branches of Expenditure show a diminution as compared with the Budget.* Thus the net *Land Revenue* (including *Portion of Land Revenue*

* In considering these figures it is to be borne in mind that the total amount by which the Revised Estimate, whether of an item of Revenue or of Expenditure, differs from the Budget Estimate, does not necessarily go to swell or diminish the Imperial surplus. Thus, to take a single example, an excess in gross Revenue of 284,900 *l.* under *Excise* means that the Imperial Government expects to receive 142,450 *l.* and the Provincial Governments 142,450 *l.*, more than was originally estimated. So also, to take an example on the Expenditure side of the Account, almost the whole of the amount by which the Expenditure under *Land Revenue* falls short of the Estimate, benefits the Provincial Governments only. The figures given above, therefore, must only be taken as a general indication of the reasons why the Imperial Revenue has more than balanced the Imperial Expenditure. I have not thought it necessary to state in detail to what extent the excess of Revenue or diminution of Expenditure benefits the Imperial and Provincial Governments respectively.

I may mention in connection with this point that the Increase and Decrease columns, which formerly appeared in Statements I. and II. under the old classification of the Accounts and Estimates (*see* Appendix II., pages 64 to 67) are not given in Abstracts A. and B. of the new classification (*see* Appendix I., pages 50 to 55). It will be readily seen that they could not conveniently be given. This is, without doubt, a disadvantage, but the new classification is so superior to the old classification in all other respects as to make its adoption desirable. As both the old and new classifications are published this year (*see* para. 63 of Financial Statement), the inconvenience will not be felt immediately.

Revenue due to Irrigation) shows an improvement of 172,000 *l.*, of which 60,000 *l.* is on account of increased Revenue, and 112,000 *l.* on account of a diminution in Expenditure. *Forests* (net) show an improvement of 107,000 *l.*; *Excise* (net) of 288,000 *l.*; *Customs* (net) of 91,000 *l.*; *Salt* (net) of 219,000 *l.*, of which 80,000 *l.* is for excess Revenue, and 139,000 *l.* for diminished Expenditure; *Stamps* (net) of 68,000 *l.*; *Railways*, including those classed as Productive Lines (*State, Guaranteed,* and *East Indian*) of 225,000 *l.* (net); and *Irrigation and Navigation* (net) of 53,000 *l.* on the Ordinary, and 17,000 *l.* on the Productive Account. The *Marine* Expenditure (net) is 104,000 *l.*, the *Army* Expenditure (net) 74,000 *l.*, and the Expenditure (net) under *Law and Justice* 121,000 *l.*, less than the Budget Estimate. Diminutions of Expenditure.

147. The Revenue of the year has been swelled by two exceptional receipts. In the first place, certain remissions of *Land Revenue* were contemplated in the Bombay Presidency last year, and, in order to meet the loss on Imperial account involved in those remissions, a sum of 251,000 *l.* was credited to the Bombay Government in the Accounts of 1881-82. The amount remitted has, however, turned out to be less by 101,000 *l.* than was anticipated. This amount has therefore been again brought to the credit of the Imperial Government. Exceptional receipts.

148. In the second place, the balance of the Patwari Fund in the North-West Provinces, amounting to 199,000 *l.*, has been brought to the credit of the Imperial Government. Under the arrangements made last year in connection with the abolition of the Patwari cess (*see* Financial Statement for 1882-83, paras. 59-63), the Imperial Government has to bear the charges formerly paid from the Patwari Fund. The balance of the Fund was devoted to meeting charges connected with Surveys and the preparation of a Record of Rights in permanently settled districts, and the charges on these accounts are being met at the cost of Imperial Revenues, which are recouped by receiving a credit of the balance of the Fund. Patwari Fund.

149. Both of these are extraordinary items of Revenue which will not recur in future years.

150. On the other hand, the Expenditure under a few heads has exceeded the Budget Estimate, and some extraordinary expenditure has been borne which will not recur in future years. Increases of Expenditure.

151. The Expenditure under *Interest on Debt* is now calculated at an increase in all of 119,000 *l.*, the increase being partly due to an arrear payment to the Maharaja of Patiala and partly to the charge for temporary loans in England in excess of the Budget Estimate; of this increase 71,000 *l.* appear in the Ordinary and 48,000 *l.* in the Productive Account. *Stationery and Printing*, owing mainly to unusually heavy purchases of stock, has cost 56,000 *l.* (net) more than was anticipated. The cost of *Administration* has exceeded the Estimate by 74,000 *l.*, and that of *Superannuations* (net) by 79,000 *l.*

152. It was thought desirable to complete the *Frontier Railways* as soon as possible. An additional grant of 60,000 *l.* in excess of the Budget allowance was, therefore, made under this head during the year. The *Southern Mahratta Railway* has cost 33,000 *l.* (interest charge), and *Subsidized Railways* have cost 21,000 *l.*, in excess of the Estimate. *Civil Buildings, Roads, and Services* are now estimated at 51,000 *l.* in excess of the Estimates. The excess is mainly due to additional grants having been made during the year for the extension of the Salt works at Uru in the Bombay Presidency, and for the erection of Government offices and clerks' quarters at Simla. The construction of these buildings will lead to a diminution in the present annual charge on account of rent for the houses now hired.

VII.—The Wheat Trade.

The Wheat Trade.

153. The principal feature of the financial situation of the moment is that during the past year there has been a still further fall in the value of the rupee. The highest price obtained by the Secretary of State during the year 1882-83 for his Bills was 1 *s.* $8\frac{3}{16}$ *d.* on 5th April. The lowest price was 1 *s.* $7\frac{1}{16}$ *d.* on 20th and 27th December. The balance of trade between Europe and India was to an unusual extent settled by importations of silver, especially during the early months of the financial year. (*see* Appendix V.)

Value of silver.

154. Some temporary and adventitious causes may possibly have tended to depreciate exchange during the year. But, in the main, the value of the rupee expressed in sterling must, of course, depend on the relative value of gold and silver. The highest price realised for silver in the London market during the year 1882 was $52\frac{7}{16}$ *d.* per oz., corresponding to a rupee of 20·289 *d.*; the lowest 50 *d.* corresponding to a rupee of 19·3467 *d.*; the average was $51\frac{5}{8}$ *d.* per oz., corresponding to a rupee of 19·9755 *d.** On the whole the general tendency has been downwards.

* *The Statist.* Financial and Commercial History of 1882.

Importance of removing obstacles from trade.

155. The only way in which it is within the power of the Government of India to meet the difficulties attendant on a depreciation in the value of the rupee is to free trade so far as is possible from all obstacles, and especially to do all in its power to develope the export trade.

The Wheat Trade.

Its recent development.

156. A great deal has already been done in this direction. The import duties have been almost entirely abolished. The export duty on rice remains. It would be most desirable that this duty should be removed. The financial situation does not, however, for the present permit of its abolition. Something, however, may be done in the way of encouraging the export trade in food grains, and especially in wheat.

157. This trade may, for all practical purposes, be said to date from the year 1873, when the export duty was removed. In 1881-82 nearly a million tons (19,863,520 cwt.) were exported. The export during the current year (1882-83) will probably be about 14,000,000 cwt.; a figure which, although below the exceptionally large export of 1881-82, is still 100 per cent. in excess of that of 1880-81. The great strides made in this trade during the last few years are to a great extent due to railway extensions in India, and, so far as the great exports of 1881-82 are concerned, to deficient crops in the United States.

Markets for Indian wheat.

158. For all practical purposes it may be said that the whole of the Indian wheat trade is with Europe. In 1881-82 only 310,000 cwt. out of 19,863,000 cwt. were shipped to other than European markets. The largest market for Indian wheat—as for most of the other staple products of India—is England. Out of the total quantity exported in 1881-82, England took nearly one-half, and has taken about the same proportion during the current year. France took 5,308,000 cwt. last year (1881-82), and has this year (1882-83) taken over 3,000,000 cwt. out of the 11,828,000 cwt. already exported. Indian wheat also goes to Belgium, Holland, Italy, and Egypt. But shipments to Egypt are only nominally for that country. Ships go to Port Said "for orders," and the exports recorded in our trade returns as going to Egypt are mostly intended for some Continental market.

Production of wheat in England.

159. The total production of wheat in the United Kingdom is estimated by Sir James Caird at 12,000,000 quarters, or rather over 53,000,000 cwt. (2,650,000 tons). The yield is said by Sir James Caird to be decreasing. He estimates that from 1873 to 1877 the average yield was 2¼ quarters to the acre, and in 1879 not more than 2 quarters. In former years the yield has reached 3¼ quarters and more to the acre. He thinks that there is a decrease in fertility. The area under wheat is also diminishing, and land is being used for more profitable crops, for dairy-farming, for grazing, and for market gardening. Looking to the increase of population and to the general tendency to devote land to other uses than the growth of wheat, it may be anticipated that the demand for wheat in England from other countries will increase in the future.

160. During

160. During the calendar year 1882, the English market was supplied with wheat from abroad to the extent shown in the following table :— Imports into England from Foreign Countries.

	Cwt.
Russia	9,571,021
Germany	3,083,921
Turkey and Roumania	721,030
Chili	1,656,361
Australia	2,475,127
British North America	2,684,828
United States	35,059,623
Egypt*	174,862
India	8,477,479
Other Countries	267,370
TOTAL	64,171,622

161. In addition to this amount of wheat, wheat-flour to the extent of 13,028,705 cwt. was supplied to the English market from foreign countries during the year 1882, of which the United States furnished 7,777,262 cwt.

162. The total imports of wheat and wheat-flour were, therefore, 77,200,327 cwt., of which the United States supplied nearly 43,000,000 cwt., or about 56 per cent. of the whole. It is clear, therefore, that the United States is the most formidable rival with which India has to compete in the supply of wheat o the English market. Wheat-flour has not as yet been exported from India. The United States.

163. In this competition the United States possess many natural advantages over India, which are, however, to some extent counterbalanced by one important disadvantage. Their advantages.

164. Looking first to the advantages, it is certain that the United States can supply a much larger total quantity of wheat for export than can be supplied by India. Sir James Caird, addressing the Statistical Society on 15th November 1881, said :— Relative production of the two countries.

"In a single year the United States increased their acreage by an extent equal to our (the English) total growth. In the 20 years from 1840 to 1860 their wheat production rose from 10 to 20 million quarters. In the 20 years from 1860 to 1880 it grew from 20 to 60 million quarters, and their extent of good wheat land is practically unlimited. The two great corn products of that country are wheat and Indian corn, in regard to the first of which this country, and Western Europe generally, will become increasingly dependent on America, and the price of wheat here will be chiefly ruled by the production there."

165. In the Statistical Abstract of the United States for 1881, it is stated that in 1880 the area under wheat was 37,986,717 acres, the total production amounting to 271,531,624 cwt., or over 62 million quarters (over 13½ million tons).

166. It is difficult to state accurately either the acreage under wheat in India or the total outturn of the crop. Our agricultural statistics are still very defective for most provinces, and there are none at all for Bengal. According to the figures given in the Administration Reports of the different Provinces, there were in 1880-81, 19,474,594 acres under wheat. These figures are, however, inclusive of 1,000,000 acres in Bengal, which is simply a guess, and is probably very wide of the mark. We shall probably not be far wrong if we take 21 millions as the total present acreage. The great wheat fields are in the Punjab, Acreage under cultivation in India.

* The low imports from Egypt were due to the war. The average imports from that country to England are considerably higher than the figure given above.

Punjab, where also the quality is the best, the North-West Provinces, Oudh, and the Central Provinces. Bombay, Berar, and Bengal also grow wheat extensively, though in smaller quantity.

Outturn per acre.

167. The outturn per acre varies enormously according to the province and soil, and according to whether the field is irrigated or not. It is difficult to attain accuracy on this point, but it would seem that for all India the average yield cannot be taken, on a liberal estimate, at more than 700 lbs. to the acre, which is less than half the produce of the English (from 1,500 to 1,600 lbs.), and considerably less than that of the American wheat fields (850 lbs.).* At this rate of yield the total outturn would be about 6½ million tons, of which it may roughly be said that about one million tons are available for export.

Capability of increased production.

168. The question of the extent to which the amount of wheat available for export could be increased without trenching on the food supply of the people or materially enhancing prices is one of great difficulty. Some remarks bearing on the subject will be found in the Report of the Famine Commissioners, Part I, para. 158. Some high authorities are of opinion that, under favourable conditions as regards the prospect of a market, it would be possible within a few years to double the amount of wheat available for export, that is to say, to increase it to about 40,000,000 cwt. There can be no doubt that very large quantities of land are awaiting cultivation, especially in the Punjab, Burma, Assam, and the Central Provinces, but of course a good deal of this land is not suitable for the cultivation of wheat. In the eastern districts of the Central Provinces the new lines of railway will now open out a very large tract of wheat-producing country, which up to the present time has been unable to find a market for its surplus produce owing to defective means of communication.

169. Any opinion on this subject can be little more than conjecture. All that can be said with certainty is that, on the one hand, the Indian outturn is capable of very considerable increase, and that the growth of the population in India is proceeding at a relatively slower rate than that of the United States, with the result that the proportionate amount of any increased production required for home consumption is less in the former than in the latter country. On the other hand, the processes of American are superior to those of Indian agriculture. The land in the North-Western and Western States is unexhausted, and is of very great natural fertility. The acreage available for further cultivation is described on high authority as being "practically unlimited." The yield per acre in the United States is larger than in India. Under these circumstances it may be regarded as certain that, although the Indian supply of wheat available for export may be very considerably increased, the American supply may be increased to a still greater extent.

Ocean freights.

170. A further advantage possessed by the United States over India is in the matter of ocean freight. This advantage is not so great as might be the case under different conditions as regards the fiscal laws of the United States. The heavy duties levied by the United States Government on imported foreign goods naturally check the imports into America from Europe, with the result that, in the comparative absence of a demand for freight from Europe to America, shipowners are obliged to recoup themselves by charging relatively high freights from America to Europe. The disadvantage under which America labours by reason of this condition of things is artificial and not natural. It is imposed by the fiscal law and would be removed were that law changed. In spite, however, of the present condition of the United States Customs Tariff, proximity to the English market, together with the fact that Indian shipping has to pay canal dues, is sufficient to turn the scale in favour of the United States. The distance from New York to Liverpool is 3,073 miles. The distance from Calcutta to London by sea is 8,083 miles; from Bombay to London

* In some places in America 25 bushels to the acre and more have been taken off an acre, but this quantity is greatly in excess of the average yield. The average outturn in 1880 for all the United States was 799 lbs. to the acre, but this was a small yield. In 1877 it was 848 lbs. A yield of 850 lbs. to the acre is probably a fair general average.

As regards the figure given above for India (700 lbs.), it is to be borne in mind that it purports to give the *average* yield per acre. In some districts the yield is certainly in excess of this figure, and on all *irrigated* land the yield is largely in excess of 700 lbs.

London 6,274 miles; from Kurrachee to London 6,080 miles. Dues are levied on passing through the Suez Canal at the rate of 10 *fs.* 50 *c.* per registered ton.

171. The charge for steamer freight from New York to Liverpool is very variable. The rates in 1881 and 1882 were, on an average for the year: — Comparative freights.

	1881.	1882.
	s. *d.*	*s.* *d.*
To Liverpool - - - -	15 2	12 2
„ London - - - -	16 11	16 –

172. In January of the present year the rates were, to Liverpool, 21 *s.* 9 *d.*, and to London 22 *s.* 9 *d.* per ton. Freights seem generally to rule high in January. Comparing the rates from New York to Liverpool for 1882 with Indian rates, we find that during the year 1882 the average charge from Kurrachee to London was 1 *l.* 18 *s.* 9 *d.* a ton; from Bombay to London 1 *l.* 15 *s.* 2¼ *d.*; from Calcutta to London 2 *l.* 2 *s.* 11 *d.** Taking the average American rates of 1882 as the basis of comparison, New York may be said to possess an advantage over Kurrachee to the extent of about 26 *s.* 7 *d.* or 22 *s.* 9 *d.* a ton, over Bombay of 23 *s.* 0¼ *d.* or 19 *s.* 2¼ *d.*, and over Calcutta of 30 *s.* 9 *d.* or 26 *s.* 11 *d.*, accordingly as the Indian rates are compared with the New York rates to Liverpool or to London. On the other hand, Indian rates compare favourably with freight from San Francisco to the United Kingdom, which in 1881 averaged 3 *l.* 3 *s.* 11½ *d.* a ton. Last year, of the whole import of wheat into the United Kingdom from the United States, 42 per cent. was shipped from the Pacific seaboard; in 1881 it was 31 per cent.; in 1880 only 18 per cent.

173. The United States possess a further advantage in facility of inland communication. The American railway system has been very rapidly extended during the last few years. No less than 105,000 miles of railway are now open. This rapid progress is due to the vigorous commercial enterprise of the people of America, and to the large amount of capital seeking investment in American undertakings. It is in this respect more than in any other that India presents a remarkable contrast. Local capital is either not available, or seeks, generally speaking, for more profitable investments than Indian Railways afford. English capital has only recently begun to turn its attention to Indian Railways, and can as yet scarcely be persuaded to dispense with Government assistance. The development of the country has up to the present time mainly devolved on Government, and, as a necessary result of this state of things, progress has been relatively slow. Railway communication.

174. In the matter of railway rates also American is at a great advantage as compared to Indian wheat. So far back as 1876 the rate from Chicago to New York, a distance of 960 miles, was on an average 17 cents a bushel, or 1 *l.* 5 *s.* 6 *d.* per ton for the whole distance. In 1878 and 1879, the published tariff rate was 20 cents per 100 lbs. (18 *s.* 4 *d.* per ton) for the whole distance, but under stress of competition wheat was carried from time to time in 1879 to New York at 18, 15, and even as low as 10 cents per 100 lbs., or 9 *s.* 2 *d.* per ton for the whole distance. Sir James Caird, in his evidence before the Royal Agricultural Commission in December 1881, said that the rate had been reduced as low as ¼ *d.* per ton per mile. This rate is equal to 1 *l.* per ton for the whole distance. The writer of an interesting pamphlet recently published in India† gives 14·5 cents a bushel as the latest rate he has seen quoted. This is equal to 1 *l.* 1 *s.* 9 *d.* per ton for the whole distance. In the official Report on the Railway rates in the United States.

† "Indian Wheat *versus* American Protection; or, the Influence on English Trade and American Protection of the Development of India."

* The rates stated here for Bombay and Kurrachee are for the ton of 20 cwt., the rates quoted in commercial circulars being for the ton of 16 and 18 cwt. respectively.

the Foreign Commerce of the United States for the fiscal year ending 30th June 1882, by the Chief of the Bureau of Statistics, the following figures are given as the average through rates in 1881 from Chicago to New York :—

	Cents per Bushel.	In Sterling per Ton.
		s. *d.*
By lake and canal - - - -	8·6	12 11
By lake and rail - - - - -	10·4	15 7
By rail entirely :		
(1.) During the season of navigation only - - - - -	11·7	17 6
(2.) During the year - - -	14·4	21 7

175. The competition of water carriage has evidently a marked effect on rail rates in America. In India, although about 20 per cent. of the wheat brought to Calcutta is still brought down the river in boats, this traffic does not in the least regulate the railway rates.

176. I have been informed on good authority that wheat is now carried from St. Louis, down the Mississippi, all the way through to Liverpool, for 14 cents a bushel, which is equal to 4 *s.* 7¼ *d.* per quarter, or 1 *l.* 1 *s.* 1 ½ *d.* per ton. Mr. Leyland, owner of the Leyland line of steamers trading between Boston and Liverpool, told the Royal Commission on Agriculture that the custom is to take the wheat at Chicago (about 1,500 miles from Boston) and deliver it at Liverpool at a through rate, including everything. This rate in 1881 averaged 10 *d.* a bushel of 60 lbs., or 1 *l.* 11 *s.* 1⅓ *d.* per ton, of which two-fifths went to the ship and three-fifths to the railway, the division being made by arrangement.

And in India.

177. Turning to India, we find that the rate charged in March 1883 by the East Indian Railway from Delhi to Howrah, a distance of 954 miles, is *Rs.* 71 per 100 maunds, which, at an exchange of 1 *s.* 7¼ *d.*, is equal to 1 *l.* 11 *s.* 5 *d.* per ton.

178. From Lahore to Kurrachee, a distance of 821 miles, the rate is 12 annas 3 pie per maund, equal to 1 *l.* 13 *s.* 11¾ *d.* per ton for the whole distance.

179. From Delhi to Bombay, over the Rajputana Railway, a distance of 889 miles, the rate until very recently was 13 annas 6 pie per maund, equal to 1 *l.* 17 *s.* 5¼ *d.* per ton for the whole distance.

180. From Jubbulpore to Bombay, a distance of 616 miles, the rate is 10 annas 5 pie per maund, equal to 1 *l.* 9 *s.* 8½ *d.* per ton for the whole distance; that is to say, it costs considerably more to carry a ton of wheat 616 miles over the Great Indian Peninsular Railway, than it does to carry the same quantity 960 miles over the American line.

181. A comparison of rates from other stations would produce similar results. But it is unnecessary to go further. It is abundantly clear that the Indian are much higher than the American rates.

Management of the trade.

182. In the detailed management of the trade also America has the advantage over India. There is far less handling of the wheat between the field and the hold of the ship in the former than in the latter country. The wheat is brought from the field into store-houses, and thence shot in bulk into the wagons, which are either brought alongside the ship or to warehouses which lie close to the ship. In India, on the other hand, wheat is brought from the field to a central station, say Cawnpore, is there bought by one trader (perhaps the agent of the shipping firm, perhaps another intermediary) from another trader, who has bought it from the cultivator. It is stored and bagged, then carted to the railway station, unloaded, stacked at the station, and again unstacked to be loaded into the wagons. On arrival at the port of shipment it is unloaded, stored, perhaps bought and sold once more, then carted to the shore, and put on board either from a jetty or from a boat.

183. Indian

183. Indian wheat is quoted in the London market at a lower price than American or Australian wheat. The average comparative prices during the year 1882 were as follows: — Price of Indian wheat.

	Per Quarter.	
	s.	*d.*
American, best	48	9
Calcutta, Club No. 1	43	1
Australian, best	50	5

184. I am informed that the relatively low price of Indian wheat is not so much due to its quality, which is generally very good, but to its admixture with dirt and other inferior grains. At present shippers pay for the conveyance of about 5 per cent. of dirt to England. Mixture with dirt and other grains.

185. The admixture of inferior grains with the wheat, is, I believe, due to the fact that cultivators often grow other grains in the same field as wheat, as a resource in the event of the failure of the wheat crop. This practice tends to keep down the price of Indian wheat.

186. Against this long list of disadvantages under which the Indian agriculturist labours, as compared with his American competitor, must be balanced one advantage which is very considerable. India enjoys free trade, whilst America labours under all the disadvantages of a tariff designed to protect indigenous manufactures. Advantages of India over America.

187. The disadvantage under which America labours by reason of its protective tariff is very great. The fiscal laws of the United States oblige the American agriculturist to sell in the cheapest and to buy in the dearest market. For all woollen,* cotton, linen, and silk manufactures, for iron and steel, for leather, for earthenware and crockery, for tin plates and ware, for hemp and jute fabrics, and for window glass, the American agriculturist has to pay from 20 to 77 per cent. extra, the average being 43 per cent., as the cost of protecting indigenous manufactures. An able writer on economic subjects† has estimated that the agriculturists of the United States paid 400,000,000 dollars (82,192,000 *l.*) a year as the cost of protection, and ten years ago it was stated on high authority (Mr. D. Wells) that the average purchasing power of labour in the United States had been depreciated to the extent of 19½ per cent. between 1860 and 1873. American protection.

† "The Western Farmer of America." Mr. A. Mongredien.

188. India, on the other hand, labours, for the purposes of the present argument, under no artificial disadvantages imposed by fiscal legislation. The Indian producer of wheat is absolutely free to exchange his exportable produce to the best possible advantage with the products of foreign countries. Free trade in India.

189. I have dwelt at some length on this subject, not only on account of its intrinsic importance, but because I shall be glad if I succeed in drawing the attention of those who have a more intimate practical acquaintance both with the trade and the conditions of Indian agriculture than any to which I can pretend, to the necessity of exertion with a view to strengthening by all possible means the position of Indian wheat in the English market. I have not discussed the question of the relative cost of production in India and in the United States, because, independently of the somewhat difficult economic issues involved in this question, it is very difficult to obtain facts of a sufficiently reliable nature to permit of any very accurate general conclusion being drawn from them. I may say, however, that there is reason to suppose that the prime cost of production in India is less than in the United States. Importance of the subject.

190. It

* The duty on Wool has within the last few weeks been reduced, and that on Cotton Goods and Metals has been increased.

Reduction of Railway Rates.

190. It remains for me to state the measures which have been adopted by the Government with a view to facilitating the export of wheat to Europe. In the first place the through rate for wheat conveyed from Delhi or Agra to Bombay has, in communication with the agent of the Bombay, Baroda, and Central India Railway, been reduced from 13 annas 6 pie to 11 annas a maund, and for other grains and seeds of the same class to 11½ annas a maund. The reduction in the case of wheat will, therefore, be 18·5 per cent. on the present rates. It will, no doubt, be followed by a corresponding reduction on the East Indian Line. For the future it will be possible to lay down wheat coming from about Delhi or Agra to Calcutta or Bombay at a price of *Rs.* 4-4-3, or, at an exchange of 1 *s.* 7½ *d.*, 6 *s.* 11¼ *d.* per ton less than has heretofore been the case. To state the case in another way, the lowering of the rates is equivalent to a reduction in price of slightly over. 1 *s.* 6 *d.* per quarter of wheat in the London market.

Minimum loads.

191. In the second place, the restriction as regards minimum loads has been abolished on the Rajputana and Bombay, Baroda, and Central India lines.

Facilities at Stations and Ports.

192. In a letter recently issued from the Public Works Department, giving effect to this decision, the following passage occurs :—

> " In conclusion, I am to draw general attention to the fact that every expansion of the " export trade will bring to bear a heavier strain upon the facilities for handling, ware- " housing, removing, and shipping produce at the railway stations and ports. These facilities " are believed to be even now in many cases inadequate, and their improvement will, " his Excellency the Governor General in Council trusts, engage the serious attention " of the several local authorities at an early date."

I trust that this very important branch of the subject will receive the serious attention which it deserves.

Improved communications.

193. Turning to the question of improved communications, it is to be observed that during the last two years the Railway policy of the Government of India has been unsettled. I do not think that is any matter for surprise or for regret. In inaugurating a policy under which railways were, to some extent at all events, to be constructed through the agency of private enterprise, it was almost inevitable that there should be a period of transition during which it would be exceedingly difficult to adhere to any fixed policy. It was easy to declare beforehand the broad aim which the Government sought to attain, namely, the construction of railways through the agency of unaided private enterprise, but experience alone can show how far that aim was attainable. We have now had two years' experience of the private enterprise policy. During that time a certain number of facts have been accumulated, which, we think, are sufficient to enable us to lay down a definite policy, at all events for the immediate future, say, for five years. We have, therefore, very recently addressed the Secretary of State on the subject, but I am not as yet in a position to state what the final decision of the Government will be.

Progress in the construction of Railways.

194. In the meanwhile I may as well state very briefly what have been the main facts as regards railway construction during the last two years. At the commencement of the year 1881-82 there were 9,619 miles of railway open to traffic, and 646 miles under construction, making a grand total of work either completed or in hand of 10,265 miles. At the commencement of the year 1882-83 there were 9,961 miles of line open for traffic and 1,302 under construction, making a grand total of 11,263 miles either completed or in hand. During the year 1882-83, 290 miles were opened to traffic, and the commencement of 1,194 miles of new line was authorised. The present position, therefore, is that we have 10,251 miles of line open to traffic, and 2,332 miles either under construction or sanctioned for commencement in 1883-84. It is expected that 719 miles will be opened for public use during the year 1883-84, leaving 1,613 miles for completion in 1884-85 and subsequent years. Comparing, therefore, the commencement of the year 1881-82 with the commencement of 1883-84, it will be found that the amount of line either open or under construction has in two years been increased by 2,318 miles. An immense deal, of course, remains to be done, and I trust it may be possible in the future to push forward the construction of railways at a more rapid pace than in the past. At the same time it may be held that the progress during the last two years has, on the whole, been fairly satisfactory.

VIII.—Budget Estimates, 1883-84.

Budget Estimates, 1883-84. Opium.

195. I have already mentioned (para. 133) that the net Opium Revenue for 1882-83 is now estimated at 7,217,000 *l.* I pointed out on the occasion of the last Financial Statement (paras. 139 and 140) that, during the four years 1878-79, 1879-80, 1880-81, and 1881-82, the annual sales of Bengal Opium had been in excess of the annual production, and, further, that these large sales had only been possible by reason of the exceptionally good crops of 1875-76 and 1876-77, which had enabled a very strong reserve to be constituted. I alluded to the fact that since 1878 the reserve had been steadily diminishing in quantity. I added—

"This process of depletion cannot continue indefinitely. An exceptionally good crop "may, indeed, again replenish the reserve. But we cannot rely on a fortuitous circum- "stance of this sort. An average crop, or, at all events, a succession of average crops, "will oblige us to resort to one or two alternatives. We shall be forced either to in- "crease the production, or to diminish the amount offered for sale."

Notification of 28th June 1882.

196. The final result of the Opium crop is known about the month of June or July. The outturn of "provision" opium—that is to say, opium for export to China—in 1881-82 was 54,039 chests. The number of chests offered for sale in 1881-82 was 56,400. It was, therefore, thought desirable to reduce the number of chests to be offered for sale in 1883-84. Accordingly, on 28th June 1882, the year's notice required by custom was given to the effect that, from August 1883 (inclusive), the number of chests offered for sale would be reduced from 4,700 to 4,450 a month, a reduction at the rate of 3,000 chests in the year. It follows that during the year 1883-84 there will be four monthly sales of 4,700 chests each, and eight monthly sales of 4,450 chests each. In all 54,400 chests will be offered for sale in 1883-84, being 2,000 chests less than in 1882-83.

Reduction of duty on Malwa Opium.

197. Turning to Malwa Opium, it will be remembered that on 28th June 1882, the duty was reduced by *Rs.* 50 a chest.

198. It is under these circumstances that we have to consider the Opium Estimate for the coming year.

Opium Estimate for 1883-84.

199. It is to be remembered that a reduction in the number of chests of Bengal Opium offered for sale should, all other things being equal, enhance the price which is realised on the diminished number of chests which are sold. But the reduction in quantity during 1883-84 (2,000 chests) may not be sufficient to exercise any appreciable effect on prices. It would not, therefore, be prudent to rely on a rise of price.

200. Also it is to be remembered that a diminution in the export of Bengal Opium to China will probably lead to a corresponding increase in the export of Malwa Opium. But here again it would not be prudent to rely on any compensating action of this sort in framing the Estimate for the coming year.

Revenue.

201. After a full consideration of the details of the question, it has, therefore, been decided to take the gross Opium Revenue for 1883-84 at 9,200,000 *l.*, being 362,000 *l.* less than the figure shown in the Revised Estimates for 1882-83.

Expenditure.

202. I turn now to the question of Expenditure. The expenditure under this head depends almost entirely on the yield of the poppy crop in Bengal and the North-West Provinces. As I have already mentioned (para. 133), the expenditure during the current year has been, relatively speaking, somewhat high (2,345,000 *l.*), owing partly to the fact that the outturn of both the Patna and Benares Agencies was somewhat above the average of past years, and partly to the fact that 2,000 maunds of Malwa Opium were purchased during the year to be manufactured into opium for sale in India, thus allowing the reserve of Bengal Opium, which has heretofore been exclusively supplied for sale in India, to be strengthened to a corresponding extent.

Crop of 1882-83.

203. The accounts received up to the present time as regards the crop in the Benares and Patna Agencies, especially in the latter, are unsatisfactory. The total outturn of the two Agencies is at present estimated at not more than 47,000 chests.

chests. Much reliance cannot, however, be placed on any estimate formed at this period of the season. All that can be said with certainty is that the total crop will be considerably below the average, and that the final results are more likely to prove worse than they are to prove better than the present Estimate.

Estimate of Expenditure.

204. The bad consequences of a short poppy crop do not make themselves felt immediately. The immediate effect of a partial failure of the crop is to strengthen the financial position by diminishing Expenditure. The ultimate effect is, probably, to weaken the financial position by diminishing the Revenue. It is probable that the Expenditure in 1883-84 will fall short of that in 1882-83 by 270,000 *l.*, but, in framing the Estimates, it has not been thought prudent to rely on so large a reduction of Expenditure. The Expenditure has, therefore, been taken at 2,165,000 *l.*, being 180,000 *l.* less than that shown in the Revised Estimate for 1882-83.

Net Revenue.

	£.
Revenue - - - - - -	9,200,000
Expenditure - - - - -	2,165,000
Net Revenue - - - £.	7,035,000

205. The net opium revenue has, therefore, been taken at 7,035,000 *l.*, being 182,000 *l.* less than the Revised, and 215,000 *l.* less than the Budget Estimate of 1882–83.

Number of chests for sale.

206. In recent years it has been the custom to give a full year's notice of any change which is contemplated in the number of chests of Bengal opium offered for sale. The necessity of giving so long a notice is inconvenient from the point of view of the Government. It will also be possible to abridge the period without causing any inconvenience to the trade. But we are pledged not to make any change in the existing system without giving a full year's notice. The present system will, therefore, remain in force until the end of March 1884. For the future the following plan will be adopted. The yield of the opium crop is always known accurately about the month of June or July. When it is known, the number of chests to be offered for sale during the next calendar year will be publicly notified. A formal notification giving effect to this change of system will issue immediately.

Summary of position.

207. It may be convenient to those who are interested in the Bengal opium trade that I should summarise the main facts of the present situation. They are as follows:—

(1.) Four thousand and seven hundred chests of opium will be offered for sale each month from April to July 1883 (both months inclusive).

(2.) Four thousand four hunded and fifty chests will be offered for sale each month from August 1883 to March 1884 (both months inclusive).

(3.) For the future the system of giving a full year's notice of any change in the number of chests to be offered for sale will be abandoned. The quantity to be sold in one calendar year will be publicly notified about the month of June or July of the preceding year.

(4.) It is the intention of Government to reduce the number of chests which will be offered for sale in 1884-85, below the quantity fixed by the notification of 28th June 1882 (4,450 chests a month), but I am unable at present to state the precise amount of the reduction. A notification giving this information will issue so soon as the final results of the present opium season are known; that is to say, about the beginning of July 1883.

(5.) It is at present estimated that the total outturn of the Patna and Benares Agencies for the current year will be not more than 47,000 chests of "provision" opium; that is to say, opium for export to China. But any estimate which can at present be framed must necessarily be very unreliable.

(6.) The opium reserve will, on 31st December 1883, stand at 13,859 chests.

Exchange.

208. I now turn to the question of *Exchange*. There is at present every reason to suppose that there will be a considerable demand for money during the early months of 1883-84. The export of wheat will, not improbably, be stimulated by the reduction in the railway rates to which I have already alluded (Part VII.). Under these circumstances it is quite possible that a higher average rate for Bills may be realised in 1883-84 than has been realised in

1882-83 (1 *s.* 7·52 *d.*) On the other hand, the Secretary of State's drawings for 1883-84 are now estimated at 16,300,000 *l.* (true sterling), being 958,000 *l.* (true sterling) in excess of the Budget Estimate for 1882-83, 15,342,000 *l.* (true sterling). The future of silver is also uncertain. Under these circumstances it would not be prudent to take a higher figure than 1 *s.* 7½ *d.* as the value of the rupee. Taking the rupee, therefore, at 1 *s.* 7½ *d.*, the Expenditure under *Exchange on Transactions with London* for 1883-84 is estimated at 3,548,000 *l.*, being 773,000 *l.* in excess of the Budget, and 432,000 *l.* in excess of the Revised Estimates for 1882-83.

Other Estimates of Revenue.

209. The other Estimates have been cautiously framed. *Land Revenue* (net) is taken at 50,000 *l.*, and *Forests* (net) at 76,000 *l.* less than in the Revised Estimates of 1882-83. *Excise* (net) is taken at a figure (9,000 *l.*) very slightly in excess of the Revised Estimate for the current year. *Customs* (net) are also taken very slightly (3,000 *l.*) in excess of the Revised Estimates, although, owing to a reduction of establishment consequent on the abolition of the import duties, the expenditure will be 13,000 *l.* less than in 1882-83. *Salt* (net) is taken at 9,000 *l.* less than during the current year, an increase of expenditure to the extent of 47,000 *l.* being anticipated. This is a very low estimate, and will probably be exceeded. *Stamps* (net) are taken at 34,000 *l.* more than the Revised Estimate, which allows for less than the normal growth of Revenue. The *Mint* receipts (net) are taken at 37,000 *l.* less than the Revised Estimate, in order to allow for a probable diminution in the imports of silver, on which the receipts under this head mainly depend. *Railways* (*State, Guaranteed*, and *East Indian*, net) have been taken at 209,000 *l.* over the Revised Estimates. The Estimate is a moderate one. *Railways* (*Ordinary*) have been taken at 40,000 *l.* less than the Revised Estimate.

Expenditure.

210. On the expenditure side of the Account, full provision has been made for all wants that can now be foreseen. The extension of the railway system necessitates heavy expenditure under *Telegraphs*. An increase of 85,000 *l.* over the Revised Estimates for the current year is allowed under this head. Allowance is also made for increased expenditure under *Scientific and other Minor Departments* (44,000 *l.* net), *Law and Justice* (91,000 *l.* net), Police (78,000 *l.* net), *Education* (61,000 *l.* net), *Medical* (24,000 *l.* net), *Territorial and Political Pensions* (55,000 *l.*), *Miscellaneous* (84,000 *l.* net), *Subsidized Railways* (30,000 *l.*), and *Southern Mahratta Railway* (52,000 *l.*).*

211. On the other hand, in respect to three large items, the expenditure of 1883-84 will fall below that of 1882-83. There is a diminution of 188,000 *l.* under *Refunds and Drawbacks*. This is due to the cessation of the large remissions of Land Revenue in Bombay, and to the fact that the refunds under *Customs* will be much less in 1883-84 than they were in 1882-83. The expenditure on *Frontier Railways* has now nearly ceased, thus reducing the expenditure by 214,000 *l.* as compared with the Revised Estimates of 1882-83. The Expenditure under *Irrigation and Navigation* (*Ordinary*) is taken at 116,000 *l.* less, and that on the *Productive* account at 23,000 *l.* more than the Revised Estimate. The reduction under *Irrigation and Navigation* (*Ordinary*) is principally in Provincial Expenditure, and but slightly affects the Imperial Surplus or Deficit. Under this head also the charge of 50,000 *l.* for payment of interest to the Madras Irrigation and Canal Company, which is shown in the Budget Estimate of 1882-83, disappears now that the works of the Company have become the property of the Government. Under *Civil Buildings, Roads, and Services* there is a reduction of 119,000 *l.* below the Revised Estimate for 1882-83. *Marine* also shows a reduction of 30,000 *l.*; *Stationery and Printing* of 32,000 *l.*; *Political* of 69,000 *l.*

212. I append to this Statement (Appendix VI.) a minute by my honourable colleague, General Wilson, which gives full explanations as regards the Military expenditure of the year.

Opium.

213. It will be remembered that when, in 1880-81, the net Revenue derived from Opium amounted to 8,451,000—the largest sum ever realised—and when, in

* *See* note to para. 146 of this Statement. It is to be borne in mind that in some cases the increase of Expenditure does not affect Imperial Finance, as the charges are Provincial.

in spite of this fact, the net Revenue for 1881-82 was taken in the Budget Estimates at only 6,500,000 *l.*, this latter Estimate was severely criticised, both in and out of Parliament, as being too low. At the time when the Estimate was framed, I freely admit that it was almost certain that the net Revenue for 1881-82 would amount to more than 6,500,000 *l.* As a matter of fact, it amounted to 7,805,000. Further, as a matter of technical finance, it may very fairly be said that it is not right to deliberately under-estimate any item of Revenue. But that was not the really important point at issue. It makes little practical difference whether the Estimates are framed on the basis of a surplus of 500,000 *l.*, and on an estimated net Revenue from opium of 6,500,000 *l.*, or whether they are framed on the basis at a surplus of, say 1,500,000 *l.*, and a net Revenue from Opium of 7,500,000 *l.* The really important question to decide, in March 1882, was this,—to what extent was it safe to take off taxes in reliance on a higher net Revenue than 6,500,000 *l.* from Opium?

Connection between Opium and Salt.

214. In the Financial Statement of last year (para. 192) I gave the following answer to this question:—

"If we abandon a source of Revenue which involves a permanent and absolute loss "of money, and which, moreover, from whatsoever reason, it would be difficult, in the "event of the Opium Revenue failing, to restore to its former position, then the course "would be open to great objection. If, on the other hand, we reduce a duty with a fair "hope that the reduction will increase consumption, and thus, after a while, recoup us "for any loss, and if, moreover, the duty can, without any great fiscal disturbance, "be re-imposed in the event of the Opium Revenue falling off, then the reduction of "taxation would be unobjectionable. The Salt Duty falls within the latter of these two "categories.

"It has been decided, therefore to estimate the net Opium Revenue in 1882-83 at "7,250,000 *l.*, and simultaneously to afford some substantial relief to the tax-payers in "the shape of a reduction of the Salt Duty. * * * * * If any "unforeseen circumstance, such as a heavy fall in the value of silver, takes place, and if "at the same time the reduction of the Salt Duty does not result in any considerable "increase in the consumption of salt, it would be open to us to return temporarily to a "higher rate of duty."

Salt a fiscal reserve.

215. It will be seen, therefore, that the intention, under certain contingencies, of using the Salt Duty as a fiscal reserve, was distinctly indicated.

216. The loss of Revenue involved in reducing the Salt Duty (1,400,000 *l.* a year) has, as I have already mentioned (para. 111), been already recouped by increased consumption to the extent of 320,600 *l.*, a result more satisfactory by 302,000 *l.* than that which was anticipated last March. But, in view of the facts (1) that the net Opium Revenue of 1883-84 is taken at 215,000 *l.* less than that of 1882-83 (Budget Estimate); (2) that the Expenditure under *Exchange* is estimated at 773,000 *l.* more than in 1882-83 (Budget Estimate); and (3) that, as is pointed out by General Wilson (*see* his Minute in Appendix VI.), the savings in Military Expenditure in India have been to a great extent swallowed up by an increase of 100,000 *l.* (true sterling) on account of non-effective charges in England,—it would have been no matter for surprise if the Government had been obliged to resort to an enhancement of the rate of duty on Salt in order to balance the Revenue and Expenditure of the year 1883-84.

No increase of taxation necessary.

217. We are, however, fortunately under no such necessity. Not only are we able to balance our Revenue and Expenditure, but we are able, without any increase of taxation, and without in any way starving the public services, or checking the progress of Public Works of utility, to provide an adequate surplus in order to meet any of the numerous unforeseen contingencies which so frequently arise in India.

Budget Estimates, 1883-84.

218. The Budget Estimates for the year 1883-84 are as follows—

	£.
Revenue - - - - - - - - -	67,274,000
Expenditure - - - - - - - - -	66,817,000
Surplus - - - £.	457,000

219. This

Reasons of Surplus.

219. This satisfactory result is due (1) to the fact that the Indian Revenue is more elastic than is very generally supposed; (2) to the fact, to which I have already alluded (para. 145), *viz.*, that, in view of the large fiscal reforms undertaken last year, it was thought desirable to frame the Estimate of every item of Revenue and Expenditure with even more than usual caution; and (3) to the fact that, in carrying out those reforms, we were aware that the heavy charge for *Frontier Railways*, for which provision was made in 1882-83, would be greatly diminished in 1883-84 (*see* para. 249 of the Financial Statement for 1882-83). Allowing for an additional grant of 60,000 *l.* made during the year, the estimated Expenditure on these Railways is 282,000 *l.* in 1882-83. In 1883-84 it will only be 68,000 *l.*

Postponement of further fiscal reforms.

220. On the other hand, the high Expenditure under *Exchange* and the diminution of the Opium Revenue have rendered it necessary to postpone the execution of those further fiscal reforms which, under more favourable conditions in respect to these two important points, might otherwise have been feasible. We have not thought it desirable to adhere, on grounds of financial necessity, to the high rates hitherto charged on the Rajputana-Malwa Railway for the conveyance of food-grains. We are fortunately in a position to give effect to a very salutary measure of reform in reducing those rates. But the consideration of any further measures of fiscal reform must be postponed. Last year a favourable opportunity presented itself for the execution of some very large and beneficial improvements in the fiscal system. This year the state of the case is different. The financial position is perfectly sound, but the situation is one in which great caution is required. We have to look not only to the circumstances of the immediate moment, but also to the contingencies which may arise in future years.

Famine.

221. Against one, and perhaps the most serious, of these contingencies, I mean famine, we are insured to the extent of 1,500,000 *l.* a year.

Exchange.

222. As regards the possibility of any further fall in the value of silver, all that can be said is that financial equilibrium has been more than secured on the basis of an estimated value to the rupee (1 *s.* 7½ *d.*), which cannot be considered as erring on the side of optimism.

Opium.

223. Opium constitutes the chief danger of the immediate future. I have for a long time past been inclined to take a somewhat desponding view of the future of the Opium Revenue, and recent events have confirmed the views which I had heretofore held. Considering (1) that the crop is singularly precarious, (2) that the indigenous drug of China is daily becoming a more serious competitor to Indian Opium, and (3) that the Indian Revenue depends in no slight degree on the domestic legislation of a foreign country (China), it can scarcely, in my opinion, be doubted that the yearly Revenue which India derives from Opium will, in all probability, show a tendency to fall off in the future. For reasons which I have already stated (paras. 203-204), it is almost certain that, although the Opium Estimate of 1883-84 has been taken at 215,000 *l.* below the Budget, and at 182,000 *l.* below the Revised Estimate, for 1882-83, the Estimate for 1884-85 will have to be taken at a still lower figure.

Financial situation, 1884-85.

224. I will not venture to predict what may be the financial situation at the commencement of the year 1884-85. All that can now be said on this subject is that we commence the year 1883-84 with a surplus of 457,000 *l.* in hand; that the Estimates for 1883-84 have been very cautiously framed; that the material prosperity of the country is increasing, and, unless famine should intervene, will continue to increase, with the result that the Revenue from *Excise*, *Salt*, *Stamps*, *Railways*, *&c.*, is steadily growing; and, lastly, that by the reduction of the Salt Duty, the financial position has been much strengthened, and a fiscal reserve constituted which, should the occasion unfortunately arise, can be used in case of necessity. So long as the value of the rupee and the Opium Revenue continue liable to such fluctuations as those which we have recently witnessed, the financial situation of India must always contain some special elements of instability; but I see no reasons for taking any desponding view of that situation at present. On the contrary, there is every reason to believe that the country will be well able to cope with whatever financial difficulties the future may have in store.

IX.—The License Tax.

The License Tax.

225. In making the Financial Statement last March, I summed up the attitude of the Government in respect to the License Tax in the following words (para. 251):—

> "We recognise the evils of the present tax. We recognise that in its present form it "cannot be incorporated into the permanent fiscal system of the country. Beyond this "we do not at present go. We reserve to ourselves complete liberty of action in the "future, either to propose the abolition of the License Tax, to recast it, or even, should "such a course appear desirable when the financial arrangements for the year 1883-84 "come under consideration, to allow it to continue in existence in its present form for a "while longer."

Situation of the Government.

226. I quote these words now in order to show that the hands of the Government are perfectly free in dealing with this question. We have recognised that the tax is objectionable, and that it cannot in its present form be incorporated into the permanent fiscal system of the country. But beyond this we have given no pledges whatever, whether in respect to the nature of the changes which will eventually be made in the existing laws regulating this subject, or in respect to the time when they shall be made.

No present change.

227. In the Financial Statement last year (para. 245) I alluded to the defects in the existing system under which the License Tax is levied. I need not, therefore, repeat what I then said. I will only say that, after full consideration, the Government has decided not to propose any change in the existing system for the present.

228. Nothing can be more undesirable in India than to introduce frequent changes in the fiscal system. The evils arising from the present system under which the License Tax is levied are emphatically such as it would be preferable to endure, rather than to remedy, unless some remedy can be applied with a reasonable confidence that no further change will in the immediate future be necessary. There are, moreover, some special considerations which point to the desirability of making no changes in the fiscal system at present. The financial year which is about to close has presented features which are altogether abnormal, and, even if this had not been the case, the experience of a year is not sufficient to enable any very correct judgment to be formed as to the ultimate effect of the large fiscal reforms which were carried out in March 1882. The future of silver and of opium is also very uncertain. On every ground, therefore, the present moment is a time when great caution should be exercised. Under these circumstances the Government, after full consideration, is of opinion that the wisest course to adopt will be to make no changes in the existing fiscal system, but to allow more time to elapse with a view to watching the effect of those reforms which have been already effected.

Government reserves its freedom of action.

229. It will, of course, be clearly understood that, in dealing with the License Tax, the Government reserves to itself complete liberty of action in the future, and that I can give no definite pledge as to the course which will be eventually pursued.

X.—Stock Notes and Post Office Savings Banks.

Stock Notes and Post Office Savings Banks.

230. It will be remembered that about a year ago two schemes were introduced with a view to affording safe investments to the poorer classes. The first was the issue of Stock Notes. The second the establishment of Post Office Savings-Banks.

Stock Notes.

231. Projects analogous to that of the Stock Note scheme had frequently been discussed in previous years, and various opinions, both official and unofficial, had been expressed on the subject. It was thought that the experiment was worth trying. In one district of the Central Provinces, in a portion of the North-West Provinces and Oudh, and in the whole of the Punjab, the right of selling Stock Notes was in the first instance temporarily reserved to monopolists. In the remaining provinces sales were effected only through the Civil Treasuries. More recently, in addition to the Civil Treasuries, the agency of

of the Post Office has been employed in the sale of the Notes. The result has been that Stock Notes to the value of 162,900 *l.* have been sold during the year. It is no matter for surprise that sales to a larger amount should not have been effected. The idea was a novel one, and it was not to be expected that, in a country like India, it would readily take root. Although more than 20 years have elapsed since Currency Notes were introduced into India, a very large part of the population still fails to appreciate their utility. Moreover, although the original plan was very carefully elaborated, experience alone could show whether all the details of the scheme were suitable to the circumstances of the country. Shortly after the issue of the Notes many useful criticisms were made in connection with the scheme. It was, however, not thought desirable to effect any immediate changes in the plan which was originally adopted. A year has now nearly elapsed since the first issue of the Notes. The various suggestions and criticisms which have been made will, therefore, shortly be considered with a view to deciding whether any modifications in the details of the existing scheme are necessary or desirable.

232. Prolonged experience can alone show whether the scheme will ultimately take root in the country. In the meanwhile all that can be said is that it is worth while to continue the experiment.

233. Post Office Savings Banks were opened over a portion of India on 1st April 1882. Owing to the vested rights of the Bank of Bombay, it was not possible to introduce the scheme in the Bombay Presidency, and in the Madras Presidency it was only introduced in the rural districts, to the exclusion of the large towns. Nor was the scheme introduced in the Presidency town of Calcutta. Arrangements have now been made with the Bank of Bengal and with the Bank of Bombay, which will allow of the introduction of the scheme into Calcutta and into the Bombay Presidency. Post Office Savings Bank.

234. The results attained over the limited area in which Post Office Savings Banks have been opened are as follows. In the nine months ending 31st December 1882, 31,698 accounts were opened, of which 2,928 were by Europeans and Eurasians, and 28,770 by Natives of India. The balance in deposit on 31st December was 207,876 *l.** It is worthy of observation that 91 per cent. of the depositors were Natives and only nine per cent. Europeans and Eurasians. In the case of District and Presidency Savings Banks the proportion, taking the figures of the year 1881-82, was 62 per cent. of Native, and 38 per cent. of European and Eurasian depositors.

235. It is satisfactory to note that the establishment of Post Office Savings Banks has not led to any diminution in the deposits heretofore made in the District and Presidency Banks. The net operations of those Banks during the nine months ending with 31st December 1882 show an increase of the Balance in deposit of 60,500 *l.* over the balance on 1st April 1882.

236. If we add together the amount of Stock Notes issued during the first nine months of the current financial year and the amount deposited in the Savings Banks, we arrive at a total of 431,300 *l.* From the point of view of comparison with some European countries, this amount is no doubt small in proportion to the population. But I do not think that any one acquainted with the condition of society in India would have expected more rapid progress.

	£.
Stock Notes - - - - - -	162,900
Post Office Savings Banks - - -	207,900
District and Presidency Saving Banks	60,500
TOTAL - - - £,	431,300

XI.—WAYS AND MEANS.

237. In the Financial Statement of last year (para. 267) I stated that, if no loan for Productive Public Works were raised during the year, the balance on 31st March 1883 would probably be 10,848,000 *l.* WAYS AND MEANS.

238. This

* On 3rd March 1883 the balance in deposit in the Post Office Savings Banks amounted to 248,000 *l.* Information as regards the classification of depositors is not at present available for any date later than 31st December 1882.

Drawings of 1882-83.

238. This Estimate was based on the assumption that the Secretary of State would draw Bills to the extent of 15,342,000 *l.* (true sterling) on the Indian Treasury in the course of the year 1882-83.

239. I have already explained (para. 142), that, on the one hand, the Secretary of State's drawings were diminished by 1,300,000 *l.* (true sterling), owing to the large drawings in March 1882, and owing to the transactions connected with the Southern Mahratta Railway Company, and that, on the other hand, it is proposed to draw an additional 1,000,000 *l.* (true sterling), in order to reduce sterling debt in England. Thus the total amount of Secretary of State's drawings during the year 1882-83 will, it is estimated, be 15,042,000 *l.* (true sterling).

240. The balances have been increased during the year by the excess of Revenue over Expenditure beyond the amount for which credit was taken in the Budget, and also by a loan of 2,500,000 *l* (nominal), which, as it was taken up at an average price of *Rs.* 98-14·7, yielded 2,472,979 *l.*

241. On the other hand, the balances have been diminished by the abnormal Expenditure on account of the Egyptian expedition amounting, in India, to 1,179,200 *l.*, and by the high Expenditure under *Exchange* due to the fall in the value of the rupee.

Balance on 31st March 1883.

242. The net result of all these operations is that the balance on 31st March 1883 is now estimated at 13,840,000 *l.*

Ways and Means, 1883-84.

243. I now turn to the question of the Ways and Means for the year 1883-84.

Publicity as regards Loan operations.

244. Complaints are occasionally made in India on the ground that the Government does not keep the public sufficiently informed in respect to its intentions in the matter of loan operations. I beg to assure those who are interested in this subject that the Government is fully alive to the desirability on every ground of announcing its intentions on this subject at as early a date as possible. We have no wish whatever to keep the public in suspense in this matter a day longer than is necessary. On the other hand, I must again draw attention to the remarks I made on the occasion of the last Financial Statement (para. 271). The operations of the Government of India are so large and varied, and so many unforeseen circumstances are liable to arise during the year, that to estimate in advance the cash requirements of the Government for twelve months must always be a matter of very great difficulty. Indeed I may go further and say that, even under normal circumstances, it is quite impossible for the best-informed person to say how far the Estimates of the Revenue and Expenditure of the year are likely to be realised until about the end of the month of September, by which time it may be said that the general result of the harvest, which depends mainly on the south-west monsoon. can be stated with some sort of accuracy. I conceive that nothing would be more calculated to exercise a disturbing influence on the market than that any premature announcement should be made of the intentions of the Government, and that subsequently there should be a change in those intentions. I may add that the uncertainty in connection with the probable cost of the Egyptian Expedition, which, of course, depended largely on the course of events in Egypt, rendered any early announcement of the final intentions of the Government last year especially difficult.

Statements published in the "Gazette."

245. In connection with this subject I should wish to draw attention to the Statements published in the "Gazette of India" about the 10th of each month, and which give, under a few main heads, the latest information in the possession of the Government as to the Revenue and Expenditure up to the last day of the month immediately preceding. An examination of those Statements will give an approximate idea of the extent to which, as the year goes on, the Estimates of Revenue and Expenditure are being realised. It is possible that the form in which these Statements are published might be improved. So far as I am aware they have not up to the present time attracted much attention, but, if the result of these remarks should be to attract greater attention to them in the future, and if it be found that, in its present form, the monthly Statement is not readily comprehensible, the possibility of improving the form will be considered.

246. It

246. It will be necessary to raise the usual loan for Productive Public Works in the course of the year. The present intention of the Government is to borrow 2,500,000 *l.* in India. The rate of interest will, as usual, be 4 per cent. Full particulars as regards the date on which tenders will be accepted, &c., &c. will be issued on or about 16th July. Loan in 1883-84

247. In dealing with the amount of the Secretary of State's drawings (para. 208), and with the loan operations which are contemplated during 1883-84 (para. 246), I speak subject to the usual reserve, that is to say, that the announcements I now make—

"are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary of State will raise by Bills the exact amount stated; or that the amount stated will be borrowed during the year; or that it will be borrowed in India or England, as the case may be."

248. Whilst making this reserve, I may add that it is absolutely certain that the loan of 2,500,000 *l.*, to which I have already alluded, will be contracted. The only possible modification is that, in the event of any unforeseen contingency arising, such as war or famine, it might be necessary to borrow more. I have at present no reason whatever to believe that it will be necessary to borrow more than 2,500,000 *l.* But it must be clearly understood that the Government reserves complete liberty of action to itself in the event of any contingency arising which cannot now be foreseen.

249. The balance on 31st March 1884 is estimated at 11,697,000 *l.*, but this is a very low Estimate, and, unless anything unforeseen occurs, it will probably be exceeded. Balance on 31st March 1884.

XII.—Conclusion.

250. It may be convenient that I should summarize the main features of the the present Financial Statement. They are as follows:— Summary of Financial Statement.

(1.) The forms in which the Accounts and Estimates are now presented to the public have been revised and simplified (paras. 7-66). Forms of Account.

(2.) The Accounts of 1881-82 show a surplus of 2,582,727 *l.* (paras. 67-71). Accounts of 1881-82.

(3.) The volume of the import trade in those articles relieved from duty in March 1882 has in the 10 months, from 1st April 1882 to 31st January 1883, increased by about 7¼ per cent. (paras. 72-94). Trade of 1882-83.

(4.) There has been a general fall in the retail price of salt since the duty was reduced. The amount of the fall in the different provinces ranges generally from about 13 to 23 per cent. (paras. 95-100). Price of Salt

(5.) The consumption of salt since the reduction of the duty has increased by about 6½ per cent., representing a revenue of about 320,000 *l.* (paras. 95-116). Consumption of Salt.

(6.) The net cost of the Egyptian Expedition during the year 1882-83, after deducting the 500,000 *l.* (true sterling) contributed by the English Government, is estimated at 797,000 *l.* (para. 131). Egyptian Expedition.

(7.) The net Opium Revenue of 1882-83 is now estimated at 7,217,000 *l.*, being 33,000 *l.* less than the Budget Estimate (para. 133). Opium, 1882-83.

(8.) The expenditure under *Exchange* during 1882-83 is now estimated at 341,000 *l.* in excess of the Budget Estimate (para. 142). Exchange, 1882-83.

(9.) A sum of 1,000,000 *l.* (true sterling) will be remitted home during the year 1882-83, and will be applied to the reduction of sterling debt in England (para. 139). Reduction of Debt.

(10.) The Revised Estimates for 1882-83 show a surplus of 60,000 *l.* (para. 144). Surplus, 1882-83.

(11.) With a view to stimulating the export trade, the through railway rates on wheat and other grains and seeds from Delhi and Agra to Bombay have been reduced by 18½ per cent., equivalent, so far as wheat is concerned, to a reduction of 1 *s.* 6 *d.* per quarter in the London market. This Railway rates.

step will no doubt be followed by a corresponding reduction of rates on the East Indian Line (paras. 153–194).

License Tax.

(12.) No further fiscal changes are proposed in connection with the financial arrangements of the year 1883–84. The License Tax remains unchanged (paras. 225–229).

Opium, 1883–84.

(13.) The net Opium Revenue for 1883–84 has been taken at 7,035,000 *l.*, being 215,000 *l.* less than the Budget Estimate of 1882–83 (para. 205).

Bengal Opium.

(14.) The amount of Bengal Opium which will be offered for sale up to the end of March 1884 will be regulated by the terms of the Notification of 28th June 1882. The amount which will be offered for sale from April to December 1884, both months inclusive, will be notified about the beginning of July 1883 (paras. 206–207).

Exchange, 1883–84.

(15.) In the Estimates for 1883–84 the value of the rupee has been taken at 1 *s.* 7½ *d.*, and the Expenditure under *Exchange* at 773,000 *l.* in excess of the Budget Estimate for 1882–83 (para. 208).

Surplus, 1883–84.

(16.) The Budget Estimates for 1883–84, which have been very cautiously framed, show a surplus of 457,000 *l.* (para. 218).

Drawings, 1882–83.

(17.) The Secretary of State's drawings during 1882–83 are now estimated at 15,042,000 *l.* (true sterling) (paras. 142 and 239), of which 14,184,000 *l.* (true sterling) had been drawn up to 9th March 1883.

Drawings, 1883–84.

(18.) The Secretary of State's drawings during 1883–84 are estimated at 16,300,000 *l.* (true sterling) (*see* para. 208).

Loan of 1883–84.

(19.) The usual loan for Productive Public Works will be contracted in India during the year 1883–84. The amount, unless any unforeseen contingency should arise, will be 2,500,000 *l.* The rate of interest will be 4 per cent. Further particulars in connection with the loan will be issued on or about 16th July 1883 (paras. 246–248).

Cash Balance, 31st March 1883.

(20.) The cash balance on 31st March 1883 is estimated at 13,840,000 *l.* (para. 242).

Cash Balance, 31st March 1884.

(21.) The cash balance on 31st March 1884 is estimated at 11,697,000 *l.* (para. 249), but this is a very moderate estimate, and it will probably be exceeded.

Opium prospects, 1884–85.

(22.) The accounts of the opium crop in Bengal and North-West Provinces are unsatisfactory, and it is probable that in 1884–85 the Opium Estimate will have to be taken at a lower figure than that shown in the Budget Estimates for 1883–84 (para. 223).

Calcutta, 15 March 1883. *E. Baring.*

APPENDIX.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

(New Classification.)

ACCOUNTS - - - - - 1881-82.
REVISED ESTIMATES - - - 1882-83.
BUDGET ESTIMATES - - - 1883-84.

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GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

RECEIPTS.	For Details, *vide* Abstract.	Accounts, 1881–82.	Budget Estimate, 1882–83.	Revised Estimate, 1882–83.	Budget Estimate, 1883–84.
REVENUE:		£.	£.	£.	£.
Principal Heads of Revenue:—					
Land Revenue	–	21,948,022	21,487,000	21,700,400	21,792,700
Opium	–	9,862,444	9,500,000	9,561,800	9,200,000
Salt	–	7,375,620	6,049,000	6,128,700	6,167,000
Stamps	–	3,381,372	3,342,000	3,411,600	3,427,200
Excise	–	3,427,274	3,331,000	3,615,900	3,623,300
Other Heads	A.	7,659,729	6,162,000	6,376,500	6,383,900
TOTAL PRINCIPAL HEADS	„	53,654,461	49,871,000	50,794,900	50,594,100
Post Office, Telegraph, and Mint	„	1,489,699	1,637,000	1,652,800	1,670,000
Receipts by Civil Departments	„	1,513,083	1,374,000	1,434,200	1,402,300
Miscellaneous	„	1,707,226	1,286,000	1,365,000	1,269,500
Revenue from Productive Public Works	„	10,782,063	10,423,000	10,369,500	10,607,600
Receipts on account of Public Works not classed as Productive.	„	727,799	619,000	771,500	864,700
Receipts by Military Departments	„	3,821,475	868,000	1,526,000	865,800
TOTAL REVENUE	–	73,695,806	66,078,000	67,913,900	67,274,000
DEBT, DEPOSITS, AND ADVANCES:—					
Permanent Debt (net incurred)	C.	- -	- -	2,468,600	2,060,000
Unfunded Debt (net incurred)	„	335,853	14,000	707,200	594,400
Deposits and Advances (net)	„	- -	- -	262,500	—
Loans to Municipalities, Native States, &c. (net Recoveries).	„	195,183	85,000	105,200	54,800
Capital of Guaranteed and Subsidised Companies (net Receipts).	„	- -	- -	1,092,000	—
Remittances (net)	„	877,478	- -	308,400	—
Secretary of State's Bills drawn	„	18,412,429	15,342,000	15,042,000	16,300,000
TOTAL RECEIPTS	–	93,516,749	81,519,000	87,899,800	86,283,200
Balance on 1st April—England	–	4,127,749	3,051,349	2,620,909	3,037,109
India	–	13,371,101	14,199,651	14,522,913	13,840,013
GRAND TOTAL	–	111,015,599	98,770,000	105,043,622	103,160,322

Fort William;
Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

Rs. 10 = £. 1.

DISBURSEMENTS.	For details, *vide* Abstract.	Accounts, 1881-82.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
EXPENDITURE:		£.	£.	£.	£.
Interest	B.	4,558,100	4,376,000	4,450,700	4,264,000
Direct demands on the Revenues	„	8,220,111	9,003,079	8,735,500	8,634,300
Post Office, Telegraph, and Mint	„	1,771,662	1,918,000	1,932,200	2,039,800
Salaries and Expenses of Civil Departments	„	11,038,504	11,084,000	11,000,900	11,153,600
Miscellaneous Civil Charges	„	4,044,592	3,761,921	3,905,100	3,968,100
Famine Relief and Insurance	„	1,500,000	1,500,000	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account).	„	9,649,005	10,027,000	9,916,900	10,088,400
Expenditure on Public Works not classed as Productive.	„	6,393,531	7,210,000	7,313,300	7,056,100
Army Services	„	18,861,142	16,128,000	17,509,300	16,064,000
Exchange on Transactions with London	„	3,556,700	2,775,000	3,115,600	3,548,000
TOTAL	–	69,593,287	67,783,000	69,379,500	68,316,300
Add,—Provincial Surpluses, that is, Allotments to Provincial Governments unspent by them.	End of B.	1,521,019	- - -	18,300	14,700
Deduct,—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances.	„	—1,227	—1,990,000	—1,543,700	—1,514,000
TOTAL EXPENDITURE charged against REVENUE	–	71,113,079	65,793,000	67,854,100	66,817,000
Expenditure on Productive Public Works (Capital Account).	End of B.	3,311,423	3,250,000	4,844,400	3,820,100
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net Discharged)	C.	466,895	688,000	—	—
Unfunded Debt (net Discharged)	„	—	—	—	—
Deposits and Advances (net)	„	140,969	150,000	- - -	585,200
Loans to Municipalities and Native States, &c. (net Advanced).	„	—	—	—	—
Capital of Guaranteed and Subsidized Companies (net Withdrawals).	„	502,414	542,000	- - -	1,236,700
Remittances (net)	„	- - -	10,000	- - -	391,000
Secretary of State's Bills paid	„	18,336,997	15,342,000	15,468,000	16,300,000
TOTAL DISBURSEMENTS	–	93,871,777	85,775,000	88,166,500	89,150,000
Balance on 31st March—England	–	2,620,909	2,146,649	3,037,109	2,313,609
India	–	14,522,913	10,848,351	13,840,013	11,696,713
GRAND TOTAL	–	111,015,599	98,770,000	105,043,622	103,160,322
Revenue		73,695,806	66,078,000	67,913,900	67,274,000
Expenditure chargeable thereon		71,113,079	65,793,000	67,854,100	66,817,000
Surplus + or Deficit —		+2,582,727	+285,000	+59,800	+457,000

J. Westland,
Comptroller General.

D. Barbour.
Secretary to the Government of India.

ABSTRACT A.—DETAILS OF REVENUE.

The figures in thick type are those

	ACCOUNTS, 1881-82.			
	Imperial.		Provincial and Local.	TOTAL.
	England.	India.	India.	
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.
I.—Land Revenue	-	15,313,251	6,634,771	21,948,022
II.—Opium	-	9,862,444	-	9,862,444
III.—Salt	-	7,350,727	24,893	7,375,620
IV.—Stamps	-	576,252	2,805,120	3,381,372
V.—Excise	-	675,701	2,751,573	3,427,274
VI.—Provincial Rates	-	178,718	2,716,772	2,895,490
VII.—Customs	-	2,106,434	254,954	2,361,388
VIII.—Assessed Taxes	-	382,986	153,843	536,829
IX.—Forest	2,236	804,984	67,215	874,435
X.—Registration	-	853	283,861	284,714
XI.—Tributes from Native States	-	706,873	-	706,873
Total	2,236	37,959,223	15,693,002	**53,654,461**
POST OFFICE, TELEGRAPH, AND MINT:				
XII.—Post Office	-	945,326	4,581	949,907
XIII.—Telegraph	51,787	417,421	-	469,208
XIV.—Mint	28	70,556	-	70,584
Total	51,815	1,433,303	4,581	**1,489,699**
RECEIPTS BY CIVIL DEPARTMENTS:				
XV.—Law and Justice	-	85,638	591,816	677,454
XVI.—Police	-	5,699	242,306	248,005
XVII.—Marine	13	106,764	131,099	237,876
XVIII.—Education	-	1,086	188,206	189,292
XIX.—Medical	3,998	5	35,504	39,507
XX.—Scientific and other minor Departments	44,480	18,370	58,099	120,949
Total	48,491	217,562	1,247,030	**1,513,083**
MISCELLANEOUS:				
XXI.—Interest	56,470	808,237	32,197	896,904
XXII.—Receipts in aid of Superannuations, &c.	105,973	232,688	17,612	356,273
XXIII.—Stationery and Printing	12	11,733	46,066	57,811
XXIV.—Miscellaneous	15,471	73,795	306,972	396,238
Total	177,926	1,126,453	402,847	**1,707,226**
REVENUE FROM PRODUCTIVE PUBLIC WORKS:				
XXV.—State Railways (Gross Earnings)	-	1,981,836	574,706	2,556,542
XXVI.—Guaranteed Railways (net Traffic Receipts)	-	3,615,479	-	3,615,479
XXVII.—East Indian Railway (net Traffic Receipts)	230	3,261,627	-	(a) 3,261,857
XXVIII.—Irrigation and Navigation (direct Receipts)	171	321,743	543,885	865,799
XXIX.—Madras Irrigation and Canal Company (net Traffic Receipts).	-	—8,834	-	—8,834
XXX.—Portion of Land Revenue due to Irrigation	-	491,220	-	491,220
Total	401	9,663,071	1,118,591	**10,782,063**
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:				
XXXI.—State Railways	-	-	-	-
XXXII.—Subsidized Railways	2,290	-	-	2,290
XXXIII.—Irrigation and Navigation	-	29,216	102,023	131,239
XXXIV.—Military Works	-	48,474	1,824	50,298
XXXV.—Civil Buildings, Roads, and Services	13,636	23,281	507,055	543,972
Total	15,926	100,971	610,902	**727,799**
RECEIPTS BY MILITARY DEPARTMENTS:				
XXXVI.—Army	68,263	1,093,444	-	1,161,707
XXXVII.—Military operations in Afghanistan	(b) 2,305,000	354,768	-	2,659,768
XXXVII.—Military operations in Egypt	-	-	-	-
Total	2,373,263	1,448,212	-	**3,821,475**
	2,670,058	51,948,795		
TOTAL REVENUES £.	54,618,853		19,076,953	**73,695,806**

(a) Includes 146 *l.* appertaining to the accounts of East Indian Railway as a guaranteed undertaking.

Fort William;
Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT A.—DETAILS OF REVENUE.

which appear in the General Statement. *Rs.* 10 = £. 1. .

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
Imperial.		Provincial and Local.	TOTAL.	Imperial.		Provincial and Local.	TOTAL.
England.	India.	India.		England.	India.	India.	
£.	£.	£.	£.	£.	£.	£.	£.
- -	13,733,600	7,966,800	21,700,400	- -	13,514,500	8,278,200	21,792,700
- -	9,561,800	- - -	9,561,800	- -	9,200,000	- - -	9,200,000
- -	6,097,600	31,100	6,128,700	- -	6,136,500	30,500	6,167,000
- -	1,721,800	1,689,800	3,411,600	- -	1,729,600	1,697,600	3,427,200
- -	1,822,700	1,793,200	3,615,900	- -	1,826,300	1,797,000	3,623,300
- -	500	2,667,900	2,668,400	- -	500	2,687,700	2,688,200
- -	1,065,500	199,800	1,265,300	- -	1,061,800	193,300	1,255,100
- -	262,900	263,000	525,900	- -	261,700	261,700	523,400
2,800	423,200	495,600	921,600	2,500	426,800	506,500	935,800
- -	143,100	142,300	285,400	- -	140,600	139,800	280,400
- -	709,900	- - -	709,900	- -	701,000	- - -	701,000
2,800	35,542,600	15,249,500	**50,794,900**	2,500	34,999,300	15,592,300	**50,594,100**
- -	974,400	5,200	979,600	- -	1,006,000	4,900	1,010,900
74,900	445,800	300	521,000	43,000	514,000	100	557,100
- -	152,200	- - -	152,200	- -	102,000	- - -	102,000
74,900	1,572,400	5,500	**1,652,800**	43,000	1,622,000	5,000	**1,670,000**
- -	54,500	607,500	662,000	- -	39,200	605,800	645,000
- -	5,700	221,500	227,200	- -	200	226,000	226,200
- -	99,900	111,700	211,600	- -	89,000	118,100	207,100
- -	1,200	198,600	199,800	- -	900	204,000	204,900
2,000	100	46,400	48,500	2,000	100	46,500	48,600
2,800	16,500	65,800	85,100	500	17,200	52,800	70,500
4,800	177,900	1,251,500	**1,434,200**	2,500	146,600	1,253,200	**1,402,300**
23,800	633,900	30,300	688,000	5,000	615,600	30,400	651,000
101,800	164,300	27,200	293,300	99,700	168,400	25,100	293,200
- -	10,000	47,600	57,600	- -	7,000	50,200	57,200
25,000	44,000	257,100	326,100	8,000	38,700	221,400	268,100
150,600	852,200	362,200	**1,365,000**	112,700	829,700	327,100	**1,269,500**
- -	1,922,000	661,000	2,583,000	- -	1,984,000	746,500	2,730,500
- -	3,530,000	- - -	3,530,000	- -	3,539,000	- - -	3,539,000
200	2,845,000	- - -	2,845,200	200	2,907,000	- - -	2,907,200
1,400	255,800	627,500	884,700	- -	273,200	612,200	885,400
- -	— 5,400	- - -	— 5,400	—	—	—	—
- -	532,000	- - -	532,000	- -	545,500	- - -	545,500
1,600	9,079,400	1,288,500	**10,369,500**	200	9,248,700	1,358,700	**10,607,600**
- -	108,200	14,900	123,100	- -	157,400	34,500	191,900
3,700	- - -	- - -	3,700	1,000	10,000	- - -	11,000
- -	28,500	103,400	131,900	- -	31,000	110,300	141,300
- -	42,100	- - -	42,100	- -	39,200	- - -	39,200
14,100	6,700	449,900	470,700	17,400	7,300	456,600	481,300
17,800	185,500	568,200	**771,500**	18,400	244,900	601,400	**864,700**
73,000	913,000	- - -	986,000	41,000	824,800	- - -	865,800
(c) 500,000	40,000	- - -	540,000	—	—	—	—
573,000	953,000	- - -	**1,526,000**	41,000	824,800	- - -	**865,800**
825,500	48,363,000			220,300	47,916,000		
49,188,500		18,725,400	**67,913,900**	48,136,300		19,137,700	**67,274,000**

(*b*) English Contribution for Afghan War.

(*c*) English Contribution for War in Egypt.

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

ABSTRACT B.—DETAILS of EXPENDITURE. - - - - -

The figures in thick type are those

	ACCOUNTS, 1881-82.			
	Imperial.		Provincial and Local.	TOTAL.
	England.	India.	India.	
INTEREST:	£.	£.	£.	£.
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	2,512,420	1,504,836	6,860	4,024,116
2.—Interest on Deposits - - - - - - -	706	528,865	4,413	533,984
Total - - -	2,513,126	2,033,701	11,273	**4,558,100**
DIRECT DEMANDS ON THE REVENUES:				
3.—Refunds and Drawbacks - - - - -	- - -	180,130	92,240	272,370
4.—Assignments and Compensations - - - -	- - -	492,266	702,174	1,194,440
Charges in respect of Collection, viz.:—				
5.—Land Revenue - - - - - - -	541	808,761	2,194,490	3,003,792
6.—Opium (including cost of Production) - - -	1,062	2,054,098	1,275	2,057,335
7.—Salt (including cost of Production) - - - -	- - -	423,653	62,556	486,209
8.—Stamps - - - - - - - - -	32,862	—13,574	91,335	110,623
9.—Excise - - - - - - - - -	3	18,835	78,048	96,886
10.—Provincial Rates - - - - - - - -	- - -	- - -	53,226	53,226
11.—Customs - - - - - - - -	17	22,667	172,426	195,110
12.—Assessed Taxes - - - - - - - -	- - -	580	12,494	13,074
13.—Forest - - - - - - - - -	5,288	512,016	40,341	557,645
14.—Registration - - - - - - - -	- - -	393	179,008	179,401
Total - - -	39,773	4,500,725	3,679,613	**8,220,111**
POST OFFICE, TELEGRAPH, AND MINT:				
15.—Post Office - - - - - - - -	96,812	955,649	95,474	1,147,935
16.—Telegraph - - - - - - - - -	94,114	442,087	- - -	536,201
17.—Mint - - - - - - - - - -	19,017	68,485	24	87,526
Total - - -	209,943	1,466,221	95,498	**1,771,662**
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:				
18.—General Administration - - - - -	231,431	653,785	609,140	1,494,356
19.—Law and Justice - - - - - - - -	226	561,136	2,671,379	3,232,741
20.—Police - - - - - - - - -	- - -	82,847	2,471,014	2,553,861
21.—Marine (including River Navigation) - - -	197,814	272,982	152,602	623,398
22.—Education - - - - - - - - -	329	9,123	1,069,038	1,078,490
23.—Ecclesiastical - - - - - - - -	442	119,996	41,698	162,136
24.—Medical - - - - - - - - -	7,468	167,704	508,013	683,185
25.—Political - - - - - - - - -	25,832	622,436	1,078	649,346
26.—Scientific and other Minor Departments - -	20,591	388,801	151,599	560,991
Total - - -	484,133	2,878,810	7,675,561	**11,038,504**
MISCELLANEOUS CIVIL CHARGES:				
27.—Territorial and Political Pensions - - - -	31,265	651,063	- - -	682,328
28.—Civil Furlough and Absentee Allowances - -	217,747	3,925	970	222,642
29.—Superannuation Allowances and Pensions - -	1,367,140	643,631	171,556	2,182,327
30.—Stationery and Printing - - - - -	118,694	134,867	312,323	565,884
31.—Miscellaneous - - - - - - - -	44,156	95,743	251,452	391,351
Total - - -	1,779,002	1,529,229	736,301	**4,044,532**
FAMINE RELIEF AND INSURANCE:				
32.—Famine Relief - - - - - - - -	165	—12,078	46,762	34,849
33.—Protective Works, Railways - - - - -	- - -	614,551	- - -	614,551
34.—Protective Works, Irrigation - - - - -	- - -	135,449	- - -	135,449
35.—Reduction of Debt - - - - - -	- - -	715,151	- - -	715,151
Total - - -	165	1,453,073	46,762	**1,500,000**
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):				
36.—State Railways (Working and Maintenance) - -	- - -	1,342,770	343,622	1,686,392
37.—Guaranteed Railways (Interest and Profits) - -	3,264,813	413,941	- - -	3,678,754
38.—East Indian Railway (Interest and Profits) - -	1,239,446	199,257	- - -	1,438,703*
39.—Irrigation and Navigation (Working and Maintenance).	193	180,463	274,979	455,635
40.—Madras Irrigation and Canal Company (Interest, &c.)	49,983	513	- - -	50,496
41.—Interest on Debt incurred for Productive Public Works:				
Railways - - - - - - - - -	352,852	1,020,842	221,993	1,594,687
Irrigation - - - - - - - - -	- - -	274,406	451,980	726,386
Miscellaneous Public Improvements - - -	- - -	17,052	- - -	17,952
Total - - -	4,907,287	3,450,144	1,291,574	**9,649,005**
Carried forward - - - £.	9,933,429	17,311,903	13,536,582	40,781,914

* Includes 1,093 *l.* appertaining to the Accounts of the

- - - - - - ABSTRACT B.—DETAIL OF EXPENDITURE.

which appear in the General Account. *Rs.* 10 = £. 1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
Imperial.		Provincial and Local.	Total.	Imperial.		Provincial and Local.	Total.
England.	India.	India.		England.	India.	India.	
£	£.	£.	£.	£.	£.	£.	£.
2,480,600	1,500,500	7,200	3,988,300	2,494,700	1,321,900	7,000	3,823,600
1,800	456,800	3,800	462,400	3,000	433,700	3,700	440,400
2,482,400	1,957,300	11,000	**4,450,700**	2,497,700	1,755,600	10,700	**4,264,000**
- -	190,900	193,300	384,200	- -	129,200	66,700	195,900
- -	545,000	696,700	1,241,700	- -	547,600	698,500	1,246,100
600	259,800	2,795,500	3,055,900	900	280,400	2,930,400	3,211,700
1,600	2,343,300	- - -	2,344,900	1,000	2,164,300	- - -	2,165,300
4,000	438,000	57,400	499,400	- -.	482,400	63,900	546,300
42,600	24,800	53,500	120,900	23,400	25,100	54,500	103,000
- -	47,500	48,200	95,700	- -	47,000	47,400	94,400
- -	- -	50,900	50,900	- -	- -	51,100	51,100
- -	- -	156,600	156,600	- -	- -	143,700	143,700
- -	6,900	6,900	13,800	- -	7,000	7,000	14,000
5,300	262,400	319,000	586,700	5,000	297,400	374,100	676,500
- -	92,700	92,100	184,800	- -	93,400	92,900	186,300
54,100	4,211,300	4,470,100	**8,735,500**	30,300	4,073,800	4,530,200	**8,634,300**
101,100	986,100	99,500	1,186,700	102,000	1,016,000	104,800	1,222,800
150,400	505,100	1,200	656,700	198,000	543,200	400	741,600
7,200	81,600	- - -	88,800	4,200	71,200	- - -	75,400
258,700	1,572,800	100,700	**1,932,200**	304,200	1,630,400	105,200	**2,039,800**
249,700	601,400	726,600	1,577,700	239,000	592,500	723,400	1,554,900
1,400	159,400	3,107,900	3,272,700	1,600	162,900	3,182,200	3,346,700
- -	84,400	2,547,100	2,631,500	- -	76,400	2,631,600	2,708,000
191,300	218,000	136,400	545,700	136,700	229,500	149,200	515,400
400	9,400	1,124,100	1,133,900	300	9,200	1,190,600	1,200,100
400	163,200	- - -	163,600	300	167,300	- - -	167,600
7,500	13,600	676,600	697,700	7,500	14,500	700,700	722,700
26,800	483,500	1,100	511,400	27,300	414,300	800	442,400
26,000	252,000	188,700	466,700	20,800	262,400	212,600	495,800
503,500	1,988,900	8,508,500	**11,000,900**	433,500	1,929,000	8,791,100	**11,153,600**
31,300	656,700	- - -	688,000	79,300	664,100	- - -	743,400
215,000	1,500	- - -	216,500	225,000	1,500	- - -	226,500
1,389,000	260,300	517,700	2,167,000	1,415,000	232,000	524,300	2,171,300
160,500	—15,300	349,200	494,400	133,000	—23,900	352,900	462,000
28,000	45,600	265,600	339,200	30,000	69,400	265,500	364,900
1,823,800	948,800	1,132,500	**3,905,100**	1,882,300	943,100	1,142,700	**3,968,100**
- -	- -	25,600	25,600	- -	- -	12,500	12,500
- -	—127,100	- - -	—127,100	- -	1,012,500	- - -	1,012,500
- -	271,300	- - -	271,300	- -	343,300	- - -	343,300
- -	1,330,200	- - -	1,330,200	- -	131,700	- - -	131,700
- -	1,474,400	25,600	**1,500,000**	- -	1,487,500	12,500	**1,500,000**
- -	1,148,000	384,600	1,532,600	- -	1,165,800	407,000	1,572,800
3,269,500	576,900	- - -	3,846,400	3,296,000	588,500	- - -	3,884,500
1,217,400	247,100	- - -	1,464,500	1,207,600	188,400	- - -	1,396,000
200	235,500	290,700	526,400	- -	248,800	300,500	549,300
25,000	- -	- - -	25,000	—	—	—	—
348,100	1,110,300	257,500	1,715,900	301,600	1,205,800	303,100	1,810,500
- -	326,200	459,700	785,900	- -	388,000	465,700	853,700
- -	20,200	- - -	20,200	- -	21,600	- - -	21,600
4,860,200	3,664,200	1,392,500	**9,916,900**	4,805,200	3,806,900	1,476,300	**10,088,400**
9,982,700	15,817,700	15,640,900	41,441,300	9,953,200	15,626,300	16,068,700	41,648,200

East Indian Railway as a Guaranteed undertaking.

ABSTRACT B.—DETAILS OF EXPENDITURE—*continued.*

	ACCOUNTS, 1881-82.			
	Imperial.		Provincial and Local.	TOTAL.
	England.	India.	India.	
	£.	£.	£.	£.
Brought forward	9,933,429	17,311,903	13,536,582	40,781,914
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:				
42.—State Railways (Capital Account)	- - -	121,418	126,255	247,673
43.—State Railways (Working and Maintenance)	- - -	- - -	- - -	- - -
44.—Subsidized Railways	4,301	13,226	- - -	17,527
Southern Mahratta Railway	- - -	- - -	- - -	- - -
45.—Frontier Railways	363,491	—138,809	- - -	224,682
46.—Irrigation and Navigation	22	425,884	364,027	789,933
47.—Military Works	- - -	1,020,035	50,511	1,070,546
48.—Civil Buildings, Roads, and Services	96,018	466,603	3,480,549	4,043,170
Total	463,832	1,908,357	4,021,342	**6,393,531**
ARMY SERVICES:				
49.—Army	3,997,482	13,218,733	- - -	17,216,215
50.—Military Operations in Afghanistan	13,003	1,631,924	- - -	1,644,927
Military Operations in Egypt	- - -	- - -	- - -	- - -
Total	4,010,485	14,850,657	- - -	**18,861,142**
51.—EXCHANGE ON TRANSACTIONS WITH LONDON	- - -	3,557,463	—763	**3,556,700**
TOTAL	14,407,746	37,628,380	17,557,161	**69,593,287**
	52,036,126			
SURPLUSES	+2,582,727		+1,521,019	- - -
DEFICITS	- - - - -		—1,227	- - -
TOTAL, AS PER ABSTRACT A.	54,618,853		19,076,953	- - -
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):				
52.—State Railways	439,325	1,195,826	- - -	1,635,151
53.—East Indian Railway	586,300	455,262	- - -	1,041,562
54.—Irrigation and Navigation	- - -	565,804	- - -	565,804
Madras Irrigation and Canal Company's Undertaking	- - -	- - -	- - -	- - -
55.—Miscellaneous Public Improvements	- - -	68,906	- - -	68,906
TOTAL	1,025,625	2,285,798	- - -	**3,311,423**

Fort William ;
Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT B.—DETAILS OF EXPENDITURE—*continued.*

Rs. 10 = £. 1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
Imperial.		Provincial and Local.	Total.	Imperial.		Provincial and Local.	Total.
England.	India.	India.		England.	India.	India.	
£.	£.	£.	£.	£.	£.	£.	£.
9,982,700	15,817,700	15,640,900	41,441,300	9,953,200	15,626,300	16,068,700	41,648,200
- -	61,000	377,900	438,900	- -	87,500	422,900	510,400
- -	134,600	12,400	147,000	- -	157,600	27,200	184,800
13,700	56,500	500	70,700	29,600	55,000	16,300	100,900
- -	33,100	- - -	33,100	- -	84,800	- - -	84,800
79,000	202,500	- - -	281,500	- -	67,500	- - -	67,500
1,300	518,100	400,500	919,900	2,000	488,000	314,000	804,000
1,200	998,800	- - -	1,000,000	400	999,600	- - -	1,000,000
86,800	516,800	3,818,600	4,422,200	101,700	414,100	3,787,900	4,303,700
182,000	2,521,400	4,609,900	**7,313,300**	133,700	2,354,100	4,568,300	**7,056,100**
3,969,200	12,202,900	- - -	16,172,100	4,045,200	12,018,800	- - -	16,064,000
—	—	—	—	—	—	—	—
118,000	1,219,200	- - -	1,337,200	—	—	—	—
4,087,200	13,422,100	- - -	**17,509,300**	4,045,200	12,018,800	- - -	**16,064,000**
- -	3,115,600	- - -	**3,115,600**	- -	3,548,000	- - -	**3,548,000**
14,251,900	34,876,800	20,250,800	**69,379,500**	14,132,100	33,547,200	20,637,000	**68,316,300**
49,128,700		- - -	- - -	47,679,300		—	—
+ 59,800		+ 18,300	- - -	+ 457,000		+ 14,700	—
- - - -		—1,543,700	- - -	- - - -		—1,514,000	—
49,188,500		18,725,400	- - -	48,136,300		19,137,700	—
372,000	1,302,400	- - -	1,674,400	812,000	1,583,000	- - -	2,395,000
450,000	263,200	- - -	713,200	- -	424,000	- - -	424,000
- -	649,100	- - -	649,100	22,600	955,500	- - -	978,100
1,763,500	- -	- - -	1,763,500	—	—	—	—
- -	44,200	- - -	44,200	- -	23,000	- - -	23,000
2,585,500	2,258,900	- - -	**4,844,400**	834,600	2,985,500	- - -	**3,820,100**

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

ABSTRACT C.—DETAILS OF RECEIPTS AND DISBURSEMENTS

The figures in thick type are those

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Revenue (from Abstract A.) -	2,670,058	71,025,748	73,695,806	825,500	67,088,400	67,913,900	220,300	67,053,700	67,274,000
PERMANENT DEBT INCURRED:									
India 3½ per Cent. Stock -	1,204,547	- -	- -	450,000	- -	- -	- -	- -	—
4 per Cent. Rupee Loan - -	- -	3,000,000	- -	- -	2,500,000	- -	- -	2,500,000	—
India 4 per Cent. Debentures -	- -	- -	- -	2,000,000	- -	- -	- -	- -	—
Stock Notes - - - -	- -	- -	- -	- -	180,000	- -	- -	100,000	—
Miscellaneous - - -	1,100	173	- -	- -	- -	- -	- -	- -	—
Total - - - £.	1,205,647	3,000,173	4,205,820	2,450,000	2,680,000	5,130,000	- -	2,600,000	2,600,000
Net - - - £.	- -	- - -	0	- -	- -	2,468,600	- -	- -	2,060,000
UNFUNDED DEBT:									
Temporary Loans - - -	1,250,000	- -	- -	4,250,000	- -	- -	- -	- -	—
Special Loans - - - -	- -	259	- -	- -	5,300	- -	- -	- -	—
Treasury Notes - - -	- -	360,369	- -	- -	325,900	- -	- -	337,000	—
Deposits of Service Funds -	4,035	701,499	- -	4,000	814,100	- -	4,100	694,900	—
Savings Banks Deposits - -	- -	1,661,191	- -	- -	1,791,800	- -	- -	1,766,100	—
Total - - - £.	1,254,035	2,723,318	3,977,353	4,254,000	2,937,100	7,191,100	4,100	2,798,000	2,802,100
Net - - - £.	- -	- -	335,853	- -	- -	707,200	- -	- -	594,400
DEPOSITS AND ADVANCES NOT BEARING INTEREST:									
Unspent Balances of Provincial Allotments.	- -	1,521,019	- -	- -	18,300	- -	- -	14,700	—
Appropriation for Reduction of Debt.	- -	715,151	- -	- -	1,330,200	- -	- -	131,700	—
Excluded Local Funds - -	- -	699,520	- -	- -	632,300	- -	- -	591,100	—
Political Funds - - -	- -	9,259	- -	- -	7,000	- -	- -	6,600	—
Railway Funds - - -	- -	21,566	- -	- -	21,400	- -	- -	21,600	—
Military Prize Funds - -	- -	15	- -	- -	- -	- -	- -	- -	—
Departmental and Judicial Deposits.	8,993	12,873,448	- -	500,900	11,917,100	- -	500,000	11,549,300	—
Advances - - - -	13,505	4,552,395	- -	4,000	7,724,500	- -	3,000	6,138,500	—
Suspense Accounts - - -	- -	12,152	- -	- -	140,500	- -	- -	60,500	—
Miscellaneous - - - -	- -	306,517	- -	- -	24,200	- -	- -	24,200	—
Total - - - £.	22,498	20,711,042	20,733,540	504,900	21,815,500	22,320,400	503,000	18,538,200	19,041,200
Net - - - £.	- -	- -	0	- -	- -	262,500	- -	- -	0
Loans to Municipalities, Native States, &c.	- -	392,345	392,345	- -	231,700	231,700	- -	195,500	195,500
Net - - - - £.	- -	- -	195,183	- -	- -	105,200	- -	- -	54,800
Capital of Guaranteed and Subsidized Companies.	596,916	1,452,956	2,049,872	3,184,200	1,742,900	4,927,100	980,000	1,678,600	2,658,600
Net - - - - £.	- -	- -	0	- -	- -	1,092,000	- -	- -	0
Carried over - - - £.	5,749,154	99,305,582	- -	11,218,600	96,495,600	- -	1,707,400	92,864,000	

OTHER THAN REVENUE AND EXPENDITURE.

which appear in the General Account. *Rs.* 10=£. 1.

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Expenditure (from Abstract B.)	14,407,746	55,185,541	69,593,287	14,251,900	55,127,600	69,379,500	14,132,100	54,184,200	68,316,300
Add—Provincial Surpluses transferred to "Deposits."*	- -	+1,521,019	+1,521,019	- -	+18,300	+18,300	- -	+14,700	+14,700
Deduct—Provincial Deficits charged against "Deposits."*	- -	—1,227	—1,227	- -	—1,543,700	—1,543,700	- -	—1,514,000	—1,514,000
Productive Public Works Capital Expenditure.	1,025,625	2,285,798	3,311,423	2,585,500	2,258,900	4,844,400	834,600	2,985,500	3,820,100
PERMANENT DEBT DISCHARGED:									
East India Bonds - - -	4,425,000	- -	- -	62,200	—	—	—	—	—
India 5 per Cent. Stock - -	42,328	- -	- -	11,200	- -	- -	10,000	—	—
5½ per Cent. Loans - - -	- -	24,030	—	—	—	—	—	—	—
5 per Cent. Loans - - -	- -	2,190	—	—	—	—	—	—	—
5 per Cent. Debentures - -	- -	- -	- -	- -	602,500	—	—	—	—
4 per Cent. Loans - - -	- -	174,085	- -	- -	34,700	—	—	—	—
Debentures, &c., East India Railway.	- -	- -	- -	1,050,000	—	—	—	—	—
Miscellaneous - - - -	- -	5,082	- -	- -	800	- -	500,000	30,000	—
Total - - - £.	4,467,328	205,387	4,672,715	2,023,400	638,000	2,661,400	510,000	30,000	540,000
Net - - - £.	- -	- -	466,895	- -	- -	0	- -	- -	0
UNFUNDED DEBT:									
Temporary Loans - - -	1,250,000	- -	- -	4,250,000	—	—	—	—	—
Special Loans - - - -	- -	- -	- -	- -	5,000	—	—	—	—
Treasury Notes - - -	- -	136,734	- -	- -	147,500	- -	- -	147,500	—
Deposits of Service Funds -	558	692,005	- -	600	699,600	- -	700	644,200	—
Savings Banks Deposits - -	- -	1,562,203	- -	- -	1,381,200	- -	- -	1,415,300	—
Total - - - £.	1,250,558	2,390,942	3,641,500	4,250,600	2,233,300	6,483,900	700	2,207,000	2,207,700
Net - - - £.	- -	- -	0	- -	- -	0	- -	- -	0
DEPOSITS AND ADVANCES NOT BEARING INTEREST:									
Unspent Balances of Provincial Allotments.	- -	1,227	- -	- -	1,543,700	- -	- -	1,514,000	—
Appropriation for the Reduction of Debt.	- -	(*a*)	- -	- -	(*b*)227,000	—	—	—	—
Excluded Local Funds - -	- -	670,045	- -	- -	650,500	- -	- -	588,500	—
Political Funds - - -	- -	21,599	- -	- -	21,500	- -	- -	21,500	—
Railway Funds - - -	- -	12,534	- -	- -	16,300	- -	- -	10,800	—
Military Prize Funds - -	- -	571	- -	- -	100	—	—	—	—
Departmental and Judicial Deposits.	1,814,263	13,050,822	- -	900	11,816,000	- -	- -	11,354,400	—
Advances - - - -	6,309	4,606,764	- -	4,000	7,612,200	- -	3,000	6,070,200	—
Suspense Accounts - - -	- -	36,830	- -	- -	35,300	- -	- -	30,000	—
Miscellaneous - - - -	- -	653,545	- -	- -	130,400	- -	- -	34,000	—
Total - - - £.	1,820,572	19,053,937	20,874,509	4,900	22,053,000	22,057,900	3,000	19,623,400	19,626,400
Net - - - - £.	- -	- -	140,969	- -	- -	0	- -	- -	585,200
Loans to Municipalities, Native States, &c.	- -	197,162	197,162	- -	126,500	126,500	- -	140,700	140,700
Net - - - - £.	- -	- -	0	- -	- -	0	- -	- -	0
Capital of Guaranteed and Subsidized Companies.	1,449,445	1,102,841	2,552,286	1,641,200	2,193,900	3,835,100	1,812,000	2,083,300	3,895,300
Net - - - - £.	- -	- -	502,414	- -	- -	0	- -	- -	1,236,700
Carried over - - - £.	24,421,274	81,941,400	- -	24,757,500	83,105,800	- -	17,292,400	79,754,800	

* *See* first entry under "Deposits" below.

(*a*) The charge against this head appears under "Permanent Debt."

(*b*) A further charge of 1,000,000 *l.* against this account is included under Secretary of State's Bills paid.

ABSTRACT C.—DETAILS OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	5,749,154	99,305,582	- -	11,218,600	96,495,600	- -	1,707,400	92,864,000	—
Remittances:									
Money Orders	- -	5,733,515	- -	- -	6.532,800	- -	- -	6,964,600	—
Other Local Remittances (net)	- -	- -	- -	- -	- -	- -	- -	- -	—
Other Departmental Accounts	- -	721,574	- -	- -	776,100	- -	- -	139,800	—
Net Receipts by Civil Treasuries from—									
Post Office	- -	—29,484	- -	- -	327,000	- -	- -	247,600	—
Telegraph	- -	—66,420	- -	- -	—118,800	- -	- -	—92,700	—
Guaranteed Railways	- -	- -	- -	- -	3,591,600	- -	- -	3,152,400	—
Net Receipts from Civil Treasuries by—									
Marine	- -	229,784	- -	- -	909,200	- -	- -	196,700	—
Military	- -	12,409,034	- -	- -	11,447,200	- -	- -	10,993,000	—
Public Works	- -	3,818,090	- -	- -	4,193,700	- -	- -	5,117,300	—
Remittance Account between England and India.	323,759	1,551,109	- -	387,300	1,330,300	- -	322,500	1,440,800	—
Total	323,759	24,457,202	24,780,961	387,300	28,989,100	29,376,400	322,500	28,159,500	28,482,000
Net	- -	- -	877,478	- -	- -	308,400	- -	- -	0
Secretary of State's Bills drawn	18,412,429	- -	18,412,429	15,042,000	- -	15,042,000	16,300,000	- -	16,300,000
Total Receipts	24,485,342	123,762,784	- -	26,647,000	125,484,700	- -	18,329,900	121,023,500	—
Opening Balance	4,127,749	13,371,101	- -	2,620,909	14,522,913	- -	3,037,109	13,840,013	—
GRAND TOTAL £.	28,613,091	137,133,885	- -	29,268,809	140,007,613	- -	21,367,009	134,863,513	—

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and

PROVINCIAL AND

Note.—These Balances do not include the Balances

	India.	Central Provinces.	Burmah.	Assam.
ACCOUNTS, 1881-82.	£.	£.	£.	£.
Balance at end of 1880-81	6,416	112,191	386,128	59,868
Added in 1881-82	- -	88,021	55,357	43,973
Spent in 1881-82	1,227	- -	- -	- -
Balance at end of 1881-82 £.	5,189	200,212	441,485	103,841
REVISED ESTIMATE, 1882-83.				
Balance at end of 1881-82 (by Accounts)	5,189	200,212	441,485	103,841
Added in 1882-83	- -	18,300	- -	- -
Spent in 1882-83	2,200	- -	138,500	11,300
Balance at end of 1882-83 £.	2,989	218,512	302,985	92,541
BUDGET ESTIMATE, 1883-84.				
Balance at end of 1882-83 (by Revised Estimate).	2,989	218,512	302,985	92,541
Added in 1883-84	- -	14,700	- -	- -
Spent in 1883-84	2,200	- -	286,200	42,000
Balance at end of 1883-84 £.	789	233,212	16,785	50,541

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

OTHER THAN REVENUE AND EXPENDITURE—*continued.*

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	24,421,274	81,941,400	- -	24,757,500	83,105,800	- -	17,292,400	79,754,800	—
Remittances:									
Money Orders	- -	5,714,140	- -	- -	6,532,500	- -	- -	6,947,100	—
Other Local Remittances	- -	129,469	- -	- -	35,000	- -	- -	59,500	—
Other Departmental Accounts	- -	648,495	- -	- -	780,600	- -	- -	143,300	—
Net Payments into Civil Treasuries by—									
Post Office	- -	35,052	- -	- -	327,000	- -	- -	247,600	—
Telegraph	- -	—62,940	- -	- -	—118,800	- -	- -	—92,700	—
Guaranteed Railways	- -	- -	- -	- -	3,375,800	- -	- -	3,152,400	—
Net Issues from Civil Treasuries to—									
Marine	- -	190,183	- -	- -	909,200	- -	- -	196,700	—
Military	- -	12,296,964	- -	- -	11,447,200	- -	- -	10,993,000	—
Public Works	- -	3,048,543	- -	- -	3,893,700	- -	- -	5,117,300	—
Remittance Account between England and India.	1,570,908	332,669	- -	1,474,200	411,800	- -	1,761,000	347,800	—
Total	1,570,908	22,332,575	23,903,483	1,474,200	27,593,800	29,068,000	1,761,000	27,112,000	28,873,000
Net	- -	- -	0	- -	- -	0	- -	- -	391,000
Secretary of State's Bills paid	- -	18,336,997	18,336,997	- -	15,468,000	15,468,000	- -	16,300,000	16,300,000
Total Disbursements	25,992,182	122,610,972	- -	26,231,700	126,167,600	- -	19,053,400	123,166,800	
Closing Balance	2,620,909	14,522,913	- -	3,037,109	13,840,013	- -	2,313,609	11,696,713	
GRAND TOTAL £.	28,613,091	137,133,885	- -	29,268,809	140,007,613	- -	21,367,009	134,863,513	

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

held at the Disposal of PROVINCIAL GOVERNMENTS under their Provincial Contracts.

LOCAL BALANCES.

of Deposits and Advances upon Local Fund Accounts.

Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
£.	£.	£.	£.	£.	£.
696,799	925,153	246,897	571,863	292,749	3,298,064
221,262	433,595	162,980	75,837	439,994	1,521,019
- - -	- - -	- - -	- - -	- - -	1,227
918,061	1,958,748	409,877	647,700	732,743	4,817,856
918,061	1,358,748	409,877	647,700	732,743	4,817,856
- - -	- - -	- - -	- - -	- - -	18,300
555,100	376,700	92,700	18,800	348,400	1,543,700
362,961	982,048	317,177	628,900	384,343	3,292,456
362,961	982,048	317,177	628,900	384,343	3,292,456
- - -	- - -	- - -	- - -	- - -	14,700
292,400	734,700	21,800	123,400	11,300	1,514,000
70,561	247,348	295,377	505,500	373,043	1,793,156

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

ABSTRACT E.—STATEMENT OF NET REVENUE AND EXPENDITURE

NET REVENUE.

	Accounts, 1881-82.					
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	
	£.	£.	£.	£.	£.	
Land Revenue	21,948,022	48,013	21,900,009	3,003,792	18,896,217	1
Opium	9,862,444	1,889	9,860,555	2,057,335	7,803,220	2
Salt	7,375,620	45,335	7,330,285	486,209	6,844,076	3
Stamps	3,381,372	37,707	3,343,665	110,623	3,233,042	4
Excise	3,427,274	19,610	3,407,664	96,886	3,310,778	5
Provincial Rates	2,895,490	13,730	2,881,760	53,226	2,828,534	6
Customs	2,361,388	73,222	2,288,166	195,110	2,093,056	7
Assessed Taxes	536,829	28,878	507,951	13,074	494,877	8
Forest	874,435	2,339	872,096	557,645	314,451	9
Registration	284,714	1,647	283,067	179,401	103,666	10
Tributes from Native States	706,873	- -	706,873	- -	706,873	11
	53,654,461	272,370	53,382,091	6,753,301	46,628,790	12
Deduct—Assignments and Compensations	- -	- -	- -	- -	1,194,440	13
					45,434,350	14
Productive Public Works	- -	- -	10,782,063	9,649,005	1,133,058	15
TOTAL NET REVENUE £.	- -	- -	- -	- -	46,567,408	16

NET EXPENDITURE.

	Accounts, 1881-82.			
	Gross Expenditure.	Receipts.	Net Expenditure.	
	£.	£.	£.	
Interest	4,558,100	- - -	4,558,100	17
Post Office, Telegraph, and Mint	1,771,662	1,489,699	281,963	18
Civil Departments	11,038,504	1,513,083	9,525,421	19
Miscellaneous Civil Charges	4,044,532	1,707,226	2,337,306	20
Famine Relief and Insurance	1,500,000	- - -	1,500,000	21
Public Works not classed as Productive	6,393,531	727,799	5,665,732	22
Army Services	18,861,142	3,821,475	15,039,667	23
Exchange on Transactions with London	3,556,700	- - -	3,556,700	24
	51,724,171	9,259,282	42,464,889	25
	Surpluses.	Deficits.		
Provincial and Local Surpluses and Deficits	1,521,019	1,227	+ 1,519,792	26
TOTAL NET EXPENDITURE £.	- - -	- - -	43,984,681	27
Surplus or Deficit	- - -	- - -	+ 2,582,727	28
		£.	46,567,408	29

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT E.—STATEMENT OF NET REVENUE AND EXPENDITURE.

NET REVENUE.

	Revised Estimate, 1882-83.					Budget Estimate, 1883-84.				
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	21,700,400	173,700	21,526,700	3,055,900	18,470,800	21,792,700	50,100	21,742,600	3,211,700	18,530,900
2	9,561,800	400	9,561,400	2,344,900	7,216,500	9,200,000	400	9,199,600	2,165,300	7,034,300
3	6,128,700	50,300	6,078,400	499,400	5,579,000	6,167,000	25,800	6,141,200	546,300	5,594,900
4	3,411,600	36,700	3,374,900	120,900	3,254,000	3,427,200	35,900	3,391,300	103,000	3,288,300
5	3,615,900	39,500	3,576,400	95,700	3,480,700	3,623,300	19,500	3,603,800	94,400	3,509,400
6	2,668,400	3,000	2,665,400	50,900	2,614,500	2,688,200	2,600	2,685,600	51,100	2,634,500
7	1,265,300	54,900	1,210,400	156,600	1,053,800	1,255,100	37,900	1,217,200	143,700	1,073,500
8	525,900	22,000	503,900	13,800	490,100	523,400	18,900	504,500	14,000	490,500
9	921,600	2,200	919,400	586,700	332,700	935,800	3,100	932,700	676,500	256,200
10	285,400	1,500	283,900	184,800	99,100	280,400	1,700	278,700	186,300	92,400
11	709,900	- -	709,900	- -	709,900	701,000	- -	701,000	- -	701,000
12	50,794,900	384,200	50,410,700	7,109,600	43,301,100	50,594,100	195,900	50,398,200	7,192,300	43,205,900
13	- -	- -	- -	- -	1,241,700	- -	- -	- -	- -	1,246,100
14	- -	- -	- -	- -	42,059,400	- -	- -	- -	- -	41,959,800
15	- -	- -	10,369,500	9,916,900	452,600	- -	- -	10,607,600	10,088,400	519,200
16	- -	- -	- -	- -	42,512,000	- -	- -	- -	- -	42,479,000

NET EXPENDITURE.

	Revised Estimate, 1882 83.			Budget Estimate, 1883-84.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£.	£.	£.	£.	£.	£.
17	4,450,700	- - -	4,450,700	4,264,000	- - -	4,264,000
18	1,932,200	1,652,800	279,400	2,039,800	1,670,000	369,800
19	11,000,000	1,434,200	9,566,700	11,153,600	1,402,300	9,751,300
20	3,905,100	1,365,000	2,540,100	3,968,100	1,269,500	2,698,600
21	1,500,000	- - -	1,500,000	1,500,000	- - -	1,500,000
22	7,313,300	771,500	6,541,800	7,056,100	864,700	6,191,400
23	17,509,300	1,526,000	15,983,300	16,064,000	865,800	15,198,200
24	3,115,600	- - -	3,115,600	3,548,000	- - -	3,548,000
25	50,727,100	6,749,500	43,977,600	49,593,600	6,072,300	43,521,300
26	Surpluses. 18,300	Deficits. 1,543,700	—1,523,400	Surpluses. 14,700	Deficits. 1,514,000	—1,499,300
27	- - -	- - -	42,452,200	- - -	- - -	42,022,000
28	- - -	- - -	+ 59,800	- - -	- - -	+ 457,000
29	- - -	- - -	42,512,000	- - -	- - -	42,479,000

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

(Old Classification.)

ACCOUNTS - - - - - - - - - - - -	1881-82.
REVISED ESTIMATES - - - - - - - - - -	1882-83.
BUDGET ESTIMATES - - - - - - - - - -	1883-84.

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„ II.	—Revenue and Expenditure of the Government of India in India and in England (distinguishing Revenue and Charges of Productive Public Works)	66 and 67
„ III.	—Revenue and Expenditure of the Government of India in India and in England in the three Divisions, Imperial, Provincial, and Local - -	68 and 69
„ IV.	—Receipts and Disbursements at the Treasuries of the Government of India in India and in England - - - - - - - - - - - - - -	70 and 71
„ V.	—Revenue and Expenditure of the Government of India in India - - -	72 and 73
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„ IX.	—Closing Balances of the Provincial Governments - - - - - -	78 and 79
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The following refunds are in the above Revised Estimates for 1882-83 and Budget Estimates for 1883-84 charged, according to the old practice, against the general head "Refunds and Drawbacks." In the new classification, not being Revenue Refunds, they are charged against the specific heads concerned :—

Revised.—Law and Justice, 43,400 *l.*; Minor Deparments, 100 *l.*; Police, 3,800 *l.*; Marine, 200 *l.*; Education, 300 *l.*; *Medical, 1,300 l.*; *Superannuation, 400 l.*; Stationery and Printing, 300 *l.*; Miscellaneous, *78,000 l.* Total. 127,800 *l.*

Budget.—*Law and Justice, 43,300 l.*; *Minor Departments, 200 l.*; Police. 2,400 *l.*; Marine, 300 *l.*; Education. *800 l.*; *Medical, 1,400 l.*; *Superannuation, 100 l.*; Stationery and Printing, 100 *l.*; Miscellaneous, *77,700 l.* Total. 126,300 *l.*

In other respects the totals of the Major Heads in the old and new classifications agree.

I.—REVENUE AND EXPENDITURE of the

ESTIMATES, 1883-84.

REVENUE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
CIVIL:	£.	£.	£.	£.	£.	£.	£.	£.
I.—Land Revenue	22,439,242	22,172,000	22,232,400	60,400	–	22,338,200	105,800	–
II.—Tributes	706,873	701,000	709,900	8,900	–	701,000	–	8,900
III.—Forest	874,435	809,000	921,600	112,600	–	935,800	14,200	–
IV.—Excise	3,427,274	3,331,000	3,615,900	284,900	–	3,623,300	7,400	–
V.—Assessed Taxes	536,829	538,000	525,900	–	12,100	523,400	–	2,500
VI.—Provincial Rates	2,895,490	2,649,000	2,668,400	19,400	–	2,688,200	19,800	–
VII.—Customs	2,361,388	1,131,000	1,265,300	84,300	–	1,255,100	–	10,200
VIII.—Salt	7,375,620	6,049,000	6,128,700	79,700	–	6,167,000	38,300	–
IX.—Opium	9,862,444	9,500,000	9,561,800	61,800	–	9,200,000	–	361,800
X.—Stamps	3,381,372	3,342,000	3,411,600	69,600	–	3,427,200	15,600	–
XI.—Registration	284,714	284,000	285,400	1,400	–	280,400	–	5,000
XII.—Mint	70,584	145,000	152,200	7,200	–	102,000	–	50,200
XIII.—Post Office	949,907	967,000	979,600	12,600	–	1,010,900	31,300	–
XIV.—Telegraph	469,208	525,000	521,000	–	4,000	557,100	36,100	–
XV.—Minor Departments	120,949	66,000	85,100	19,100	–	70,500	–	14,600
XVI.—Law and Justice	677,454	659,000	662,000	3,000	–	645,000	–	17,000
XVII.—Police	248,005	248,000	227,200	–	20,800	226,200	–	1,000
XVIII.—Marine	237,876	183,000	211,600	28,600	–	207,100	–	4,500
XIX.—Education	189,292	177,000	199,800	22,800	–	204,900	5,100	–
XX.—Medical	39,507	41,000	48,500	7,500	–	48,600	100	–
XXI.—Stationery and Printing.	57,811	59,000	57,600	–	1,400	57,200	–	400
XXII.—Interest	696,904	652,000	688,000	36,000	–	651,000	–	37,000
XXIII.—Superannuations	356,273	307,000	293,300	–	13,700	293,200	–	100
XXIV.—Miscellaneous	396,238	268,000	326,100	58,100	–	268,100	–	58,000
XXV.—Railways	9,436,168	8,910,000	9,085,000	175,000	–	9,379,600	294,600	–
XXVI.—Irrigation and Navigation.	988,204	962,000	1,011,200	49,200	–	1,026,700	15,500	–
XXVII.—Other Public Works	594,270	485,000	512,800	27,800	–	520,500	7,700	–
XXVIII.—Army	1,161,707	868,000	986,000	118,000	–	865,800	–	120,200
English Contribution for Afghan War.	2,305,000	–	* 500,000	500,000	–	–	–	500,000
Military Operations in Afghanistan.	354,768	—	—	—	–	—	—	–
Military Operations in Egypt.	–	–	40,000	40,000	–	–	–	40,000
XXIX.—Gain by Exchange	297,799	381,000	336,300	–	44,700	377,200	40,900	–
GRAND TOTAL £.	73,993,605	66,159,000	68,250,200	1,791,200	–	67,651,200	–	599,000
DEFICIT	—	—	—	—	–	—	—	–

* Egyptian War.

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

GOVERNMENT of INDIA in *India* and in *England*.

ESTIMATES, 1883–84.

EXPENDITURE.	Accounts, 1881–82.	Budget Estimates, 1882–83.	Revised Estimates, 1882–83.	Increase.	Decrease.	Budget Estimates, 1883–84.	Budget Estimates, 1883–84, compared with Revised Estimates, 1882–83. Increase.	Decrease.
CIVIL:	£.	£.	£.	£.	£.	£.	£.	£.
1.—Interest on Debt	6,363,141	6,391,000	6,510,300	119,300	–	6,509,400	–	900
2.—Interest, other Accounts	533,984	459,000	462,400	3,400	–	440,400	–	22,000
3.—Refunds and Drawbacks	419,921	511,000	512,000	1,000	–	322,200	–	189,800
4.—Land Revenue	3,00[illegible],792	3,168,000	3,055,900	–	112,100	3,211,700	155,800	–
5.—Forest	557,615	581,000	586,700	5,700	–	676,500	89,800	–
6.—Excise	96,886	99,000	95,700	–	3,300	94,400	–	1,300
7.—Assessed Taxes	13,074	15,000	13,800	–	1,200	14,000	200	–
8.—Provincial Rates	53,226	49,000	50,900	1,900	–	51,100	200	–
9.—Customs	195,110	163,000	156,600	–	6,400	143,700	–	12,900
10.—Salt	486,209	639,000	499,400	–	139,600	546,300	46,900	–
11.—Opium	2,057,335	2,250,000	2,344,900	94,900	–	2,165,300	–	179,600
12.—Stamps	110,623	119,000	120,900	1,900	–	103,000	–	17,900
13.—Registration	179,401	186,000	184,800	–	1,200	186,300	1,500	–
14.—Mint	87,526	103,000	88,800	–	19,200	75,400	–	13,400
15.—Post Office	1,147,935	1,173,000	1,186,700	13,700	–	1,222,800	36,100	–
16.—Telegraph	536,201	637,000	656,700	19,700	–	741,600	84,900	–
17.—Administration	1,494,356	1,501,000	1,577,700	73,700	–	1,554,900	–	22,800
18.—Minor Departments	560,991	442,000	466,600	24,600	–	495,600	29,0[illegible]	–
19.—Law and Justice	3,181,249	3,347,000	3,229,300	–	117,700	3,303,400	74,100	–
20.—Police	2,553,861	2,635,000	2,627,700	–	7,300	2,705,600	77,900	–
21.—Marine	623,398	621,000	545,500	–	75,500	515,100	–	30,400
22.—Education	1,078,490	1,149,000	1,133,600	–	15,400	1,199,300	65,700	–
23.—Ecclesiastical	162,136	163,000	163,600	600	–	167,600	4,000	–
24.—Medical	683,185	703,000	696,400	–	6,600	721,300	24,900	–
25.—Stationery and Printing	565,884	440,000	494,100	54,100	–	461,900	–	32,200
26.—Political	649,346	520,000	511,400	–	8,600	442,400	–	69,000
27.—Allowances and Assignments	1,876,768	1,939,000	1,929,700	–	9,300	1,989,500	59,800	–
28.—Civil Furlough Allowances	222,612	234,000	216,500	–	17,500	226,500	10,000	–
29.—Superannuations	2,182,327	2,101,000	2,166,600	65,600	–	2,171,200	4,600	–
30.—Miscellaneous	292,292	271,000	261,200	–	9,800	287,200	26,000	–
31.—Famine Relief and Insurance:								
Relief	34,849	–	25,600	25,600	–	12,500	–	13,100
Protective Works	750,000	750,000	141,200	–	605,800	1,355,800	1,211,600	–
Reduction of Debt	715,151	750,000	1,330,200	580,200	–	131,700	–	1,198,500
32.—Railways	7,051,522	7,592,000	7,429,400	–	162,600	7,548,500	119,100	–
Subsidized Railways	17,527	50,000	70,700	20,700	–	100,900	30,200	–
Frontier Railways	224,682	223,000	281,500	58,500	–	67,500	–	214,000	
South Mahratta	–	–	33,100	33,100	–	84,800	51,700	–
33.—Irrigation and Navigation	1,296,061	1,527,000	1,471,300	–	55,700	1,353,300	–	118,00
34.—Other Public Works	5,113,716	5,371,000	5,422,200	51,200	–	5,303,700	–	118,500
35.—Army	17,216,215	16,128,000	16,172,100	44,100	–	16,064,000	–	108,100
Military Operations in Afghanistan.	1,544,927	–	–	–	–	–	–	–
Military Operations in Egypt	–	–	1,337,200	1,337,200	–	–	–	1,337,200
36.—Loss by Exchange	3,854,499	3,156,000	3,451,900	295,900	–	3,925,200	473,300	–
	69,891,086	68,164,000	69,715,800	1,551,800	–	68,693,500	–	1,022,300
Provincial and Local Surpluses	+1,521,019	–	+ 18,300	18,300	–	+ 14,700	–	3,600
Provincial and Local Deficits	— 1,227	—1,990,000	—1,543,700	446,300	–	—1,514,000	29,700	–
TOTAL £.	71,410,878	66,174,000	68,190,400	2,016,400	–	67,194,200	–	996,200
SURPLUS	2,582,727	285,000	59,800	–	225,200	457,000	397,200	–
37.—Productive Public Works:								
State Railways	1,635,151	1,868,000	1,674,400	–	193,600	2,395,000	720,600	–
East Indian Railway	1,641,562	485,000	713,200	228,200	–	424,000	–	289,200
Irrigation and Navigation	565,804	897,000	2,412,600	1,515,600	–	978,100	–	1,434,500
Miscellaneous Public Improvements	68,906	–	44,200	44,200	–	23,000	–	21,200
TOTAL Productive Public Works, Capital	3,311,423	3,250,000	4,844,400	1,594,100	–	3,820,100	–	1,024,300

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

II.—REVENUE AND EXPENDITURE of the GOVERNMENT of INDIA in *India*

ESTIMATES, 1883-84.

REVENUE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
CIVIL:	£.	£.	£.	£.	£.	£.	£.	£.
I.—Land Revenue	21,948,022	21,487,000	21,700,400	213,400	–	21,792,700	92,300	–
II.—Tributes	706,873	701,000	709,900	8,900	–	701,000	–	8,900
III.—Forest	874,435	809,000	921,600	112,600	–	935,800	14,200	–
IV.—Excise	3,427,274	3,331,000	3,615,900	284,900	–	3,623,300	7,400	–
V.—Assessed Taxes	536,829	538,000	525,900	–	12,100	523,400	–	2,500
VI.—Provincial Rates	2,895,490	2,649,000	2,668,400	19,400	–	2,688,200	19,800	–
VII.—Customs	2,361,388	1,181,000	1,265,300	84,300	–	1,255,100	–	10,200
VIII.—Salt	7,375,620	6,049,000	6,128,700	79,700	–	6,167,000	38,300	–
IX.—Opium	9,862,444	9,500,000	9,561,800	61,800	–	9,200,000	–	361,800
X.—Stamps	3,381,372	3,342,000	3,411,600	69,600	–	3,427,200	15,600	–
XI.—Registration	284,714	284,000	285,400	1,400	–	280,400	–	5,000
XII.—Mint	70,584	145,000	152,200	7,200	–	102,000	–	50,200
XIII.—Post Office	949,907	967,000	979,600	12,600	–	1,010,900	31,300	–
XIV.—Telegraph	469,208	525,000	521,000	–	4,000	557,100	36,100	–
XV.—Minor Departments	120,949	66,000	85,100	19,100	–	70,500	–	14,600
XVI.—Law and Justice	677,454	659,000	662,000	3,000	–	645,000	–	17,000
XVII.—Police	248,005	248,000	227,200	–	20,800	226,200	–	1,000
XVIII.—Marine	237,876	183,000	211,600	28,600	–	207,100	–	4,500
XIX.—Education	189,292	177,000	199,800	22,800	–	204,900	5,100	–
XX.—Medical	39,507	41,000	48,500	7,500	–	48,600	100	–
XXI.—Stationery and Printing.	57,811	59,000	57,600	–	1,400	57,200	–	400
XXII.—Interest	896,904	652,000	688,000	36,000	–	651,000	–	37,000
XXIII.—Superannuations	356,273	307,000	293,300	–	13,700	293,200	–	100
XXIV.—Miscellaneous	396,238	268,000	326,100	58,100	–	268,100	–	58,000
XXV.—Railways:								
Ordinary	–	–	123,100	123,100	–	191,900	68,800	–
Subsidized	2,290	1,000	3,700	2,700	–	11,000	7,300	–
XXVI.—Irrigation and Navigation.	131,239	133,000	131,900	–	1,100	141,300	9,400	–
XXVII.—Other Public Works	594,270	485,000	512,800	27,800	–	520,500	7,700	–
XXVIII.—Army	1,161,707	863,000	986,000	118,000	–	865,800	–	120,200
English Contribution for Afghan War.	2,305,000	–	500,000*	500,000	–	–	–	500,000
Military Operations in Afghanistan.	354,768	—	—	—	—	—	—	—
Military Operations in Egypt.	–	–	40,000	40,000	–	–	–	40,000
XXIX.—Gain by Exchange	297,799	381,000	336,300	–	44,700	377,200	40,900	–
TOTAL £.	63,211,542	56,036,000	57,880,700	1,844,700	–	57,043,600	–	837,100
REVENUE FROM PRODUCTIVE PUBLIC WORKS:								
XXV.—Railways:								
State (Gross Earnings)	2,556,542	2,776,000	2,583,000	–	193,000	2,730,500	147,500	–
Guaranteed (Net Traffic Receipts).	3,615,625	3,473,000	3,530,000	57,000	–	3,539,000	9,000	–
East Indian Railway	3,261,711	2,660,000	2,845,200	185,200	–	2,907,200	62,000	–
XXVI.—Irrigation and Navigation:								
Direct Receipts	865,799	844,000	884,700	40,700	–	885,400	700	–
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	—8,834	—15,000	—5,400	9,600	–	–	5,400	–
I.—Portion of Land Revenue due to Irrigation.	491,220	685,000	532,000	–	153,000	545,500	13,500	–
TOTAL £.	10,782,063	10,423,000	10,369,500	–	53,500	10,607,600	238,100	–
GRAND TOTAL REVENUE £.	73,993,605	66,459,000	68,250,200	1,791,200	–	67,651,200	–	599,000
DEFICIT	—	—	—	—	—	—	—	—

* Egyptian War.

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

and in *England* (distinguishing Revenue and Charges of Productive Public Works).

ESTIMATES, 1883–84.

EXPENDITURE.	Accounts, 1881–82.	Budget Estimates, 1882–83.	Revised Estimates, 1882–83.	Increase.	Decrease.	Budget Estimates, 1883–84.	Budget Estimates, 1883–84, compared with Revised Estimates, 1882–83. Increase.	Decrease.
CIVIL:	£.	£.	£.	£.	£.	£.	£.	£.
1.—Interest on Debt	4,024,116	3,917,000	3,988,300	71,300	–	3,823,600	–	164,700
2.—Interest, other Accounts	533,984	459,000	462,400	3,400	–	440,400	–	22,000
3.—Refunds and Drawbacks	419,921	511,000	512,000	1,000	–	322,200	–	189,800
4.—Land Revenue	3,003,792	3,168,000	3,055,900	–	112,100	3,211,700	155,800	—
5.—Forest	557,645	581,000	586,700	5,700	–	676,500	89,800	—
6.—Excise	96,886	99,000	95,700	–	3,300	94,400	–	1,300
7.—Assessed Taxes	13,074	15,000	13,800	–	1,200	14,000	200	—
8.—Provincial Rates	53,226	49,000	50,900	1,900	–	51,100	200	—
9.—Customs	195,110	163,000	156,600	–	6,400	143,700	–	12,900
10.—Salt	486,209	639,000	499,400	–	139,600	546,300	46,900	—
11.—Opium	2,057,335	2,250,000	2,344,900	94,900	–	2,165,300	–	179,600
12.—Stamps	110,623	119,000	120,900	1,900	–	103,000	–	17,900
13.—Registration	179,401	186,000	184,800	–	1,200	186,300	1,500	—
14.—Mint	87,526	108,000	88,800	–	19,200	75,400	–	13,400
15.—Post Office	1,147,935	1,173,000	1,186,700	13,700	–	1,222,800	36,100	—
16.—Telegraph	536,201	637,000	656,700	19,700	–	741,600	84,900	—
17.—Administration	1,494,356	1,504,000	1,577,700	73,700	–	1,554,900	–	22,800
18.—Minor Departments	560,991	442,000	466,600	24,600	–	495,600	29,000	—
19.—Law and Justice	3,184,249	3,347,000	3,229,300	–	117,700	3,303,400	74,100	—
20.—Police	2,553,861	2,635,000	2,627,700	–	7,300	2,705,600	77,900	—
21.—Marine	623,398	621,000	545,500	–	75,500	515,100	–	30,400
22.—Education	1,078,490	1,149,000	1,133,600	–	15,400	1,199,300	65,700	—
23.—Ecclesiastical	162,136	163,000	163,600	600	–	167,600	4,000	—
24.—Medical	683,185	703,000	696,400	–	6,600	721,300	24,900	—
25.—Stationery and Printing	565,884	440,000	494,100	54,100	–	461,900	–	32,200
26.—Political	649,346	520,000	511,400	–	8,600	442,400	–	69,000
27.—Allowances and Assignments	1,876,768	1,939,000	1,929,700	–	9,300	1,989,500	59,800	—
28.—Civil Furlough Allowances	222,642	234,000	216,500	–	17,500	226,500	10,000	—
29.—Superannuations	2,182,327	2,101,000	2,166,600	65,600	–	2,171,200	4,600	—
30.—Miscellaneous	292,292	271,000	261,200	–	9,800	287,200	26,000	—
31.—Famine Relief and Insurance:								
Relief	34,849	- -	25,600	25,600	–	12,500	–	13,100
Protective Works	750,000	750,000	144,200	–	605,800	1,355,800	1,211,600	—
Reduction of Debt	715,151	750,000	1,330,200	580,200	–	131,700	–	1,198,500
32.—Railways—Ordinary	247,673	592,000	585,900	–	6,100	695,200	109,300	—
Subsidized Railways	17,527	50,000	70,700	20,700	–	100,900	30,200	—
Frontier Railways	224,682	223,000	281,500	58,500	–	67,500	–	214,000
South Mahratta	- -	- -	33,100	33,100	–	84,800	51,700	—
33.—Irrigation and Navigation	789,933	974,000	919,900	–	54,100	804,000	–	115,900
34.—Other Public Works	5,113,716	5,371,000	5,422,200	51,200	–	5,303,700	–	118,500
35.—Army	17,216,215	16,128,000	16,172,100	44,100	–	16,064,000	–	108,100
Military Operations in Afghanistan.	1,644,927	—	—	—	—	—	—	—
Military Operations in Egypt	- -	- -	1,337,200	1,337,200	–	- -	–	1,337,200
36.—Loss by Exchange	3,854,499	3,156,000	3,451,900	295,900	–	3,925,200	473,300	—
	60,242,081	58,137,000	59,798,900	1,661,900	–	58,605,100	–	1,193,800
Provincial and Local — Surpluses and	1,521,019	- -	+18,300	18,300	–	+14,700	–	3,600
Provincial and Local — Deficits	—1,227	—1,990,000	—1,543,700	446,300	–	—1,514,000	29,700	—
EXPENDITURE, ORDINARY £.	61,761,873	56,147,000	58,273,500	2,126,500	–	57,105,800	–	1,167,700
EXPENDITURE on PRODUCTIVE PUBLIC WORKS (Working Expenses and Interest):								
32.—Railways:								
State—(Working and Maintenance).	1,686,302	1,741,000	1,532,600	–	208,400	1,572,800	40,200	—
Guaranteed (Interest, Surplus Profits, &c.).	3,679,847	3,825,000	3,846,400	21,400	–	3,884,500	38,100	—
East Indian Railway	1,437,610	1,434,000	1,464,500	30,500	–	1,396,000	–	68,500
33.—Irrigation and Navigation:								
Working and Maintenance	455,635	503,000	526,400	23,400	–	549,300	22,900	—
Madras Irrigation and Canal Company (Interest, &c.).	50,496	50,000	25,000	–	25,000	- -	–	25,000
1.—Interest on Debt	2,339,025	2,474,000	2,522,000	48,000	–	2,685,800	163,800	—
TOTAL £.	9,649,005	10,027,000	9,916,900	–	110,100	10,088,400	171,500	—
GRAND TOTAL £.	71,410,878	66,174,000	68,190,400	2,016,400	–	67,194,200	–	996,200
SURPLUS £.	2,582,727	285,000	59,800	–	225,200	457,000	397,200	—
37.—Productive Public Works:								
Ditto State Railways	1,635,151	1,868,000	1,674,400	–	193,600	2,395,000	720,600	—
Ditto, East Indian Railway	1,041,562	485 000	713,200	228,200	–	424,000	–	289,200
Irrigation and Navigation	565,804	897,000	2,412,600	1,515,600	–	978,100	–	1,434,500
Miscellaneous Public Improvements.	68,906	- -	44,200	44,200	–	23,000	–	21,200
TOTAL Productive Public Works, Capital	3,311,423	3,250,000	4,844,400	1,594,400	–	3,820,100	–	1,024,300

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

III.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in *India*

REVENUE.	REVISED ESTIMATES, 1882-83.				BUDGET ESTIMATES, 1883-84.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
Opening Balance - - -	- -	3,742,100	1,109,500	- -	- -	2,464,400	881,800	—
I.—Land Revenue - -	14,265,600	7,843,200	123,600	22,232,400	14,060,000	8,155,900	122,300	22,338,200
II.—Tributes - - -	709,900	- -	–	709,900	701,000	- -	–	701,000
III.—Forest - - -	426,000	495,600	–	921,600	429,300	506,500	- -	935,800
IV.—Excise - - -	1,822,700	1,791,900	1,300	3,615,900	1,826,300	1,795,700	1,300	3,623,300
V.—Assessed Taxes - -	262,900	263,000	–	525,900	261,700	261,700	–	523,400
VI.—Provincial Rates -	500	622,500	2,045,400	2,668,400	500	612,600	2,075,100	2,688,200
VII.—Customs - - -	1,065,500	199,800	–	1,265,300	1,061,800	193,300	–	1,255,100
VIII.—Salt - - - -	6,097,600	31,100	–	6,128,700	6,136,500	30,500	–	6,167,000
IX.—Opium - - -	9,561,800	- -	–	9,561,800	9,200,000	- -	–	9,200,000
X.—Stamps - - -	1,721,800	1,689,800	–	3,411,600	1,729,600	1,697,600	–	3,427,200
XI.—Registration - -	143,100	142,300	–	285,400	140,600	139,800	–	280,400
XII.—Mint - - - -	152,200	- -	–	152,200	102,000	- -	–	102,000
XIII.—Post Office - -	974,400	3,200	2,000	979,600	1,006,000	3,000	1,000	1,010,000
XIV.—Telegraph - - -	520,700	300	–	521,000	557,000	100	–	557,100
XV.—Minor Departments -	19,300	56,300	9,500	85,100	17,700	43,300	9,500	70,500
XVI.—Law and Justice -	54,500	607,200	300	662,000	39,200	605,400	400	645,000
XVII.—Police - - -	5,700	180,600	40,900	227,200	200	185,400	40,600	226,200
XVIII.—Marine - - -	99,900	111,700	–	211,600	89,000	118,100	–	207,100
XIX.—Education - - -	1,200	126,900	71,700	199,800	900	134,700	69,300	204,900
XX.—Medical - - -	2,100	30,800	15,600	48,500	2,100	30,700	15,800	48,600
XXI.—Stationery and Printing	10,000	47,600	–	57,600	7,000	50,200	–	57,200
XXII.—Interest - - -	657,700	14,200	16,100	688,000	620,600	13,700	16,700	651,000
XXIII.—Pensions - - -	266,100	27,100	100	293,300	268,100	25,000	100	293,200
XXIV.—Miscellaneous - -	69,000	158,800	98,300	326,100	46,700	132,000	89,400	268,100
XXV.—Railways - - -	8,409,100	675,900	–	9,085,000	8,598,600	781,000	–	9,379,600
XXVI.—Irrigation and Navigation.	280,300	729,700	1,200	1,011,200	304,200	721,500	1,000	1,026,700
XXVII.—Other Public Works -	62,900	330,600	119,300	512,800	63,600	337,200	119,400	520,500
XXVIII.—Army - - -	986,000	- -	–	986,000	865,800	- -	–	865,800
„ Military Operations in Egypt.	40,000	- -	-	40,000	—	—	–	—
„ English Contribution for War in Egypt.	500,000	- -	–	500,000	—	—	–	—
XXIX.—Gain by Exchange -	336,300	- -	–	336,300	377,200	- -	–	377,200
TOTAL - - - £.	49,524,800	16,180,100	2,545,300	68,250,200	48,513,500	16,574,900	2,562,800	67,651,200
Debt - - - - - -	- -	- -	127,700	- -	- -	- -	127,500	—
GRAND TOTAL - - £.	- - -	19,022,200	3,782,500	- -	- -	19,039,300	3,572,100	—

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

and in *England*, in the THREE DIVISIONS, IMPERIAL, PROVINCIAL, and LOCAL.

EXPENDITURE.	REVISED ESTIMATES, 1882-83.				BUDGET ESTIMATES, 1883-84.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
1.—Interest	5,785,900	724,400	–	6,510,300	5,733,600	775,800	–	6,509,400
2.—Interest, other Accounts	458,600	– –	3,800	462,400	436,700	– –	3,700	440,400
3.—Refunds and Drawbacks	197,600	287,900	26,500	512,000	162,800	148,700	10,700	322,200
4.—Land Revenue	260,400	2,462,300	333,200	3,055,900	281,300	2,591,300	339,100	3,211,700
5.—Forest	267,700	319,000	–	586,700	302,400	374,100	–	676,500
6.—Excise	47,500	47,400	800	95,700	47,000	46,600	800	94,400
7.—Assessed Taxes	6,900	6,900	–	13,800	7,000	7,000	–	14,000
8.—Provincial Rates	– –	4,700	46,200	50,900	– –	4,700	46,400	51,100
9.—Customs	– –	156,600	–	156,600	– –	143,700	–	143,700
10.—Salt	442,000	57,400	–	499,400	482,400	63,900	–	546,300
11.—Opium	2,344,900	– –	–	2,344,900	2,165,300	– –	–	2,165,300
12.—Stamps	67,400	53,500	–	120,900	48,500	54,500	–	103,000
13.—Registration	92,700	92,100	–	184,800	93,400	92,900	–	186,300
14.—Mint	88,800	– –	–	88,800	75,400	– –	–	75,400
15.—Post Office	1,087,200	37,100	62,400	1,186,700	1,118,000	37,200	67,600	1,222,800
16.—Telegraph	655,500	1,200	–	656,700	741,200	400	–	741,600
17.—Administration	851,100	702,000	24,600	1,577,700	831,500	697,700	25,700	1,554,900
18.—Minor Departments	278,000	153,100	35,500	466,600	283,200	174,100	38,300	495,600
19.—Law and Justice	164,300	3,064,900	100	3,229,300	163,500	3,139,800	100	3,303,400
20.—Police	84,400	2,273,100	270,200	2,627,700	76,400	2,342,400	286,800	2,705,600
21.—Marine	409,300	136,200	–	545,500	366,200	148,900	–	515,100
22.—Education	9,800	732,600	391,200	1,133,600	9,500	753,500	436,300	1,199,300
23.—Ecclesiastical	163,600	– –	–	163,600	167,600	– –	–	167,600
24.—Medical	21,100	530,800	144,500	696,400	22,000	541,700	157,600	721,300
25.—Stationery and Printing	145,000	346,500	2,600	494,100	109,100	349,400	3,400	461,900
26.—Political	510,300	700	400	511,400	441,600	700	100	442,400
27.—Allowances and Assignments	1,233,000	696,700	–	1,929,700	1,291,000	698,500	–	1,989,500
28.—Civil Furlough Allowances	216,500	– –	–	216,500	226,500	– –	–	226,500
29.—Superannuations	1,649,300	516,600	700	2,166,600	1,647,000	523,500	700	2,171,200
30.—Miscellaneous	67,600	112,000	81,600	261,200	66,800	131,500	88,900	287,200
31.—Famine Relief and Insurance—								
Relief	– –	25,600	–	25,600	– –	12,500	–	12,500
Protective Works	144,200	– –	–	144,200	1,355,800	– –	–	1,355,800
Reduction of Debt	1,330,200	– –	–	1,330,200	131,700	– –	–	131,700
32.—Railways	6,654,500	774,900	–	7,429,400	6,691,400	857,100	–	7,548,500
Subsidized Railways	70,200	500	–	70,700	84,600	16,300	–	100,900
Frontier Railways	281,500	– –	–	281,500	67,500	– –	–	67,500
South Mahratta	33,100	– –	–	33,100	84,800	– –	–	84,800
33.—Irrigation and Navigation	780,100	681,800	9,400	1,471,300	738,800	603,200	11,300	1,353,300
34.—Other Public Works	1,603,600	2,258,200	1,560,400	5,422,200	1,515,800	2,057,600	1,730,300	5,303,700
35.—Army	16,172,100	– –	–	16,172,100	16,064,000	– –	–	16,064,000
„ Military Operations in Egypt.	1,337,200	– –	–	1,337,200	—	—	–	—
36.—Loss by Exchange	3,451,900	– –	–	3,451,900	3,925,200	– –	–	3,925,200
	49,465,000	17,256,700	2,994,100	69,715,800	48,056,500	17,389,200	3,247,800	68,693,500
37.—Productive Public Works	4,844,400	– –	–	4,844,400	3,820,100	– –	–	3,820,100
TOTAL	54,309,400	17,256,700	2,994,100	74,560,200	51,876,600	17,389,200	3,247,800	72,513,600
Add—Contributions	– –	299,200	110,100	409,300	– –	430,800	82,900	513,700
Deduct—Contributions	– –	98,100	311,200	409,300	– –	72,900	440,800	513,700
TOTAL	54,309,400	17,457,800	2,793,000	74,560,200	51,876,600	17,747,100	2,889,900	72,513,600
Debt Account	– –	– –	107,700	– –	– –	– –	107,500	—
Closing Balance	– –	2,464,400	881,800	– –	– –	1,292,200	574,700	—
GRAND TOTAL £.	– –	19,922,200	3,782,500	– –	– –	19,039,300	3,572,100	—
DEFICITS	– –	1,277,700	247,700	1,525,400	– –	1,172,200	327,100	1,499,300

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

IV.—RECEIPTS and DISBURSEMENTS at the TREASURIES of

RECEIPTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
I.—Imperial Revenue -	73,993,605	66,459,000	68,250,200	1,791,200	- -	67,651,200	- -	599,000
II.—Public Debt* - -	5,456,079	1,950,000	9,385,300	7,435,300	- -	2,600,000	- -	6,785,300
III.—Treasury Notes and Service Funds.	1,065,903	1,091,000	1,144,000	53,000	- -	1,036,000	- -	108,000
IV.—Savings Banks' Deposits.	1,661,191	1,635,000	1,791,800	156,800	- -	1,766,100	- -	25,700
V.—Political and other excluded Funds.	730,360	623,000	660,700	37,700	- -	619,300	- -	41,400
VI.—Provincial and Local Surpluses.	1,521,019	- -	18,300	18,300	- -	14,700	- -	3,600
VII.—Deposits and Advances.	18,482,161	19,646,000	21,641,400	1,995,400	- -	18,407,200	- -	3,234,200
VIII.—Loans to Municipalities, Native States, &c.	392,345	210,000	231,700	21,700	- -	195,500	- -	36,200
IX.—Guaranteed Railway Capital.	2,049,872	2,729,000	4,927,100	2,198,100	- -	2,658,600	- -	2,268,500
X.—Money Orders -	5,733,515	5,602,000	6,532,800	930,800	- -	6,964,600	431,800	—
XI.—Remittances in India	14,800,297	13,082,000	21,126,000	8,044,000	- -	19,754,100	- -	1,371,900
XII.—Secretary of State's Bills drawn.*	18,412,429	15,342,000	15,042,000	- -	300,000	16,300,000	1,258,000	—
XIII.—Remittances between India and England.	1,874,868	2,070,000	1,717,600	- -	352,400	1,763,300	45,700	—
TOTAL - - - £.	146,173,644	130,439,000	152,468,900	22,029,900	- -	139,730,600	- -	12,738,300
Balance - - - -	17,498,850	17,251,000	17,143,822	- -	107,178	16,877,122	- -	266,700
GRAND TOTAL - - £.	163,672,494	147,690,000	169,612,722	21,922,722	- -	156,607,722	- -	13,005,000

* The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1883-84
ment must not be understood to pledge itself that the Secretary

ABSTRACT of the above, showing how the WAYS and MEANS are provided. - -

ACCOUNTS, 1881-82.				REVISED ESTIMATES, 1882-83.	
	£.		£.		£.
Treasury Notes and Service Funds.	236,606	Deficit of Imperial Revenue	728,696	Public Debt - - -	2,468,900
Savings Banks Deposits -	98,988			Treasury Notes and Service Funds.	296,300
Political and other excluded Funds.	25,611	Public Debt - - -	466,636	Savings Banks Deposits -	410,600
Surplus of Provincial and Local Revenue.	1,519,792			Deposits and Advances -	1,815,600
Loans to Municipalities, Native States, &c.	195,183	Deposits and Advances -	1,686,372	Loans to Municipalities, Native States, &c.	105,200
Money Orders - - -	19,375	Guaranteed Railway Capital	502,414	Guaranteed Railway Capital	1,092,000
Secretary of State's Bills drawn.	75,432			Money Orders - - -	500
Remittances - - -	858,103			Remittances - - -	307,900
Balance reduced - -	355,028			Balance reduced - -	266,700
TOTAL - - - £.	3,384,118	TOTAL - - - £.	3,384,118	TOTAL - - - £.	6,763,700

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

the GOVERNMENT of INDIA in *India* and in *England.*

DISBURSEMENTS.	Accounts, 1881-82.	Budget Estimates, 1882-3.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
1.—Imperial Expenditure	74,722,301	69,424,000	73,034,800	3,610,800	- -	71,014,300	- -	2,020,500
2.—Public Debt - -	5,922,715	3,138,000	6,916,400	3,778,400	- -	540,000	- -	6,376,400
3.—Treasury Notes and Service Funds.	829,297	827,000	847,700	20,700	- -	792,400	- -	55,300
4.—Savings Banks' Deposits.	1,562,203	1,385,000	1,381,200	- -	3,800	1,415,300	34,100	—
5.—Political and other Excluded Funds.	704,749	580,000	688,400	108,400	- -	620,800	- -	67,600
6.—Provincial and Local Deficits.	1,227	1,990,000	1,543,700	- -	446,300	1,514,000	- -	29,700
7.—Deposits and Advances	20,168,533	17,849,000	19,825,800	1,976,800	- -	17,491,600	- -	2,334,200
8.—Loans to Municipalities, Native States, &c.	197,162	125,000	126,500	1,500	- -	140,700	14,200	—
9.—Guaranteed Railway Capital.	2,552,286	3,271,000	3,835,100	564,100	- -	3,895,300	60,200	—
10.—Money Orders - -	5,714,140	5,584,000	6,532,300	948,300	- -	6,947,100	414,800	—
11.—Remittances in India	13,913,485	13,091,000	20,649,700	7,558,700	- -	19,817,100	- -	832,600
12.—Secretary of State's Bills paid.	18,336,997	15,342,000	15,468,000	126,000	- -	16,300,000	832,000	—
13.—Remittances between India and England.	1,903,577	2,089,000	1,886,000	- -	203,000	2,108,800	222,800	—
TOTAL - - - £.	146,528,672	134,695,000	152,735,600	18,040,600	- -	142,597,400	- -	10,138,200
Balance - - - - -	17,143,822	12,995,000	16,877,122	3,882,122	- -	14,010,322	- -	2,866,800
GRAND TOTAL - - £.	163,672,494	147,690,000	169,612,722	21,922,722	- -	156,607,722	- -	13,005,000

are the best that can now be made; but they are subject to modification as the year goes on; the Governof State will raise by Bills the exact amount stated.

- - ABSTRACT of the above, showing how the WAYS and MEANS are provided.

REVISED ESTIMATES, 1882-83.		BUDGET ESTIMATES, 1883-84.			
	£.		£.		£.
Deficit of Imperial Revenue	4,784,600	Public Debt - - -	2,060,000	Deficit of Imperial Revenue	3,363,100
Political and other Excluded Funds.	27,700	Treasury Notes and Service Funds.	243,600	Political and other Excluded Funds.	1,500
Deficit of Provincial and Local Revenue.	1,525,400	Savings Banks Deposits -	350,800	Deficit of Provincial and Local Revenue.	1,499,300
Secretary of State's Bills paid.	426,000	Deposits and Advances -	915,600	Guaranteed Railway Capital	1,236,700
		Loans to Municipalities, Native States, &c.	54,800	Remittances - - -	408,500
		Money Orders - -	17,500		
		Balance reduced - -	2,866,800		
TOTAL - - - £.	6,763,700	TOTAL - - - £.	6,509,100	TOTAL - - - £.	6,509,100

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

V.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in *India*.

ESTIMATES, 1883-84.

REVENUE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease
CIVIL:	£.	£.	£.	£.	£.	£.	£.	£.
I.—Land Revenue	21,948,022	21,487,000	21,700,400	213,400	–	21,792,700	92,300	—
II.—Tributes	706,873	701,000	709,900	8,900	–	701,000	–	8,900
III.—Forest	872,199	806,900	918,800	111,900	–	933,300	14,500	—
IV.—Excise	3,427,274	3,331,000	3,615,900	284,900	–	3,623,300	7,400	—
V.—Assessed Taxes	536,829	538,000	525,900	- -	12,100	523,400	–	2,500
VI.—Provincial Rates	2,895,490	2,649,000	2,668,400	19,400	–	2,688,200	19,800	—
VII.—Customs	2,361,388	1,181,000	1,265,300	84,300	–	1,255,100	–	10,200
VIII.—Salt	7,375,620	6,049,000	6,128,700	79,700	–	6,167,000	38,300	—
IX.—Opium	9,862,444	9,500,000	9,561,800	61,800	–	9,200,000	–	361,800
X.—Stamps	3,381,372	3,342,000	3,411,600	69,600	–	3,427,200	15,600	—
XI.—Registration	284,714	284,000	285,400	1,400	–	280,400	–	5,000
XII.—Mint	70,556	145,000	152,200	7,200	–	102,000	–	50,200
XIII.—Post Office	949,907	967,000	979,600	12,600	–	1,010,900	31,300	—
XIV.—Telegraph	417,421	493,700	446,100	- -	47,600	514,100	68,000	—
XV.—Minor Departments	76,469	65,500	82,300	16,800	–	70,000	–	12,300
XVI.—Law and Justice	677,454	659,000	662,000	3,000	–	645,000	–	17,000
XVII.—Police	248,005	248,000	227,200	- -	20,800	226,200	–	1,000
XVIII.—Marine	237,863	183,000	211,600	28,600	–	207,100	–	4,500
XIX.—Education	189,292	177,000	199,800	22,800	–	204,900	5,100	—
XX.—Medical	35,509	39,000	46,500	7,500	–	46,600	100	—
XXI.—Stationery and Printing.	57,799	59,000	57,600	- -	1,400	57,200	–	400
XXII.—Interest	840,434	647,000	664,200	17,200	–	646,000	–	18,200
XXIII.—Superannuation Contributions.	250,300	206,800	191,500	- -	15,300	193,500	2,000	—
XXIV.—Miscellaneous	380,767	262,000	301,100	39,100	–	260,100	–	41,000
XXV.—Railways:								
Ordinary	- -	- -	123,100	123,100	–	191,900	68,800	—
Subsidized	- -	- -	- -	- -	–	10,000	10,000	—
XXVI.—Irrigation and Navigation.	131,239	133,000	131,900	- -	1,100	141,300	9,400	—
XXVII.—Other Public Works	580,634	469,000	498,700	29,700	–	503,100	4,400	—
XXVIII.—Army	1,093,444	813,500	913,000	99,500	–	824,800	–	88,200
„ Military Operations in Afghanistan.	354,768	- -	* 40,000	40,000	–	- -	–	40,000
XXIX.—Gain by Exchange	297,799	381,000	336,300	- -	44,700	377,200	40,900	—
TOTAL £.	60,541,885	55,817,400	57,056,800	1,239,400	–	56,823,500	–	233,300
REVENUE FROM PRODUCTIVE PUBLIC WORKS:								
XXV.—Railways:								
State (Gross Earnings)	2,556,542	2,775,800	2,583,000	- -	192,800	2,730,500	147,500	—
Guaranteed (Net Traffic Receipts).	3,615,625	3,473,000	3,530,000	57,000	–	3,539,000	9,000	—
East Indian Railway	3,261,481	2,660,000	2,845,000	185,000	–	2,907,000	62,000	—
XXVI.—Irrigation and Navigation:								
Direct Receipts	865,628	843,800	883,300	39,500	–	885,400	2,100	—
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.).	—8,834	—15,000	—5,400	9,600	–	- -	5,400	—
I.—Portion of Land Revenue due to Irrigation.	491,220	685,000	532,000	- -	153,000	545,500	13,500	—
TOTAL £.	10,781,662	10,422,600	10,367,900	- -	54,700	10,607,400	239,500	—
GRAND TOTAL £.	71,323,547	66,240,000	67,424,700	1,184,700	–	67,430,900	6,200	—

* Expedition to Egypt.

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

V.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in *India*.

ESTIMATES, 1883-84.

EXPENDITURE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
CIVIL:	£.	£.	£.	£.	£.	£.	£.	£.
1.—Interest on Debt	1,511,696	1,477,300	1,507,700	30,400	–	1,328,900	–	178,800
2.—Interest, other Accounts	533,278	457,200	460,600	3,400	–	437,400	–	23,200
3.—Refunds and Drawbacks	419,921	511,000	512,000	1,000	–	322,200	–	189,800
4.—Land Revenue	3,003,251	3,167,000	3,055,300	–	111,700	3,210,800	155,500	—
5.—Forest	552,357	575,800	581,400	5,600	–	671,500	90,100	—
6.—Excise	96,883	99,000	95,700	–	3,300	94,400	–	1,300
7.—Assessed Taxes	13,074	15,000	13,800	–	1,200	14,000	200	—
8.—Provincial Rates	53,226	49,000	50,900	1,900	–	51,100	200	—
9.—Customs	195,093	163,000	156,600	–	6,400	143,700	–	12,900
10.—Salt	486,209	639,000	495,400	–	143,600	546,300	50,900	—
11.—Opium	2,056,273	2,249,900	2,343,300	93,400	–	2,164,300	–	179,000
12.—Stamps	77,761	80,000	78,300	–	1,700	79,600	1,300	—
13.—Registration	179,401	186,000	184,800	–	1,200	186,300	1,500	—
14.—Mint	68,509	104,400	81,600	–	22,800	71,200	–	10,400
15.—Post Office	1,051,123	1,069,400	1,085,600	16,200	–	1,120,800	35,200	—
16.—Telegraph	442,087	514,900	506,300	–	8,600	543,600	37,300	—
17.—Administration	1,262,925	1,286,300	1,328,000	41,700	–	1,315,900	–	12,100
18.—Minor Departments	540,400	420,800	440,600	19,800	–	474,800	34,200	—
19.—Law and Justice	3,184,023	3,345,700	3,227,900	–	117,800	3,301,800	73,900	—
20.—Police	2,553,861	2,635,000	2,627,700	–	7,300	2,705,600	77,900	—
21.—Marine	425,584	376,300	354,200	–	22,100	378,400	24,200	—
22.—Education	1,078,161	1,148,600	1,133,200	–	15,400	1,199,000	65,800	—
23.—Ecclesiastical	161,694	162,000	163,200	1,200	–	167,300	4,100	—
24.—Medical	675,717	695,500	688,900	–	6,600	713,800	24,900	—
25.—Stationery and Printing	447,190	309,000	333,600	24,600	–	328,900	–	4,700
26.—Political	623,514	492,700	484,600	–	8,100	415,100	–	69,500
27.—Allowances and Assignments	1,845,503	1,873,900	1,898,400	24,500	–	1,910,200	11,800	—
28.—Civil Furlough Allowances	4,895	4,000	1,500	–	2,500	1,500	–	—
29.—Superannuations	815,187	741,000	777,600	36,600	–	756,200	–	21,400
30.—Miscellaneous	248,136	253,000	233,200	–	19,800	257,200	24,000	—
31.—Famine Relief and Insurance—								
Relief	34,684	–	25,600	25,600	–	12,500	–	13,100
Protective Works	750,000	750,000	144,200	–	605,800	1,355,800	1,211,600	—
Reduction of Debt	715,151	750,000	1,330,200	580,200	–	131,700	–	1,198,500
32.—Railways	247,673	592,000	585,900	–	6,100	695,200	109,300	—
Subsidized Railways	13,226	33,500	57,000	23,500	–	71,300	14,300	—
Southern Mahratta Railway.	–	–	33,100	33,100	–	84,800	51,700	—
Frontier Railways	—138,309	120,000	202,500	82,500	–	67,500	–	135,000
33.—Irrigation and Navigation	789,911	973,800	918,600	–	55,200	802,000	–	116,600
34.—Other Public Works	5,017,698	5,280,300	5,334,200	53,900	–	5,201,600	–	132,600
35.—Army	13,218,733	12,103,000	12,202,900	99,900	–	12,018,800	–	184,100
Military Operations in Afghanistan.	1,631,924	–	1,219,200	1,219,200	–	–	–	1,219,200
36.—Loss by Exchange	3,854,499	3,156,000	3,451,900	295,900	–	3,925,200	473,300	—
	50,741,622	48,860,300	50,407,200	1,546,900	–	49,278,200	–	1,129,000
Provincial and Local {Surpluses+ and Deficit—	+1,521,019	–	+18,300	18,300	–	+14,700	–	3,600
	—1,227	—1,990,000	—1,543,700	446,300	–	—1,514,000	–	29,700
TOTAL £.	52,261,414	46,870,300	48,881,800	2,011,500	–	47,778,900	–	1,102,900
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (Working Expenses and Interest):								
32.—Railways:								
State (Working and Maintenance).	1,686,392	1,741,000	1,532,600	–	208,400	1,572,800	40,200	—
Guaranteed (Interest, Surplus Profits, &c.).	415,034	547,000	576,900	29,900	–	588,500	11,600	—
East Indian Railway	198,164	214,700	247,100	32,400	–	188,400	–	58,700
33.—Irrigation and Navigation:								
Working and Maintenance	455,442	503,000	526,200	23,200	–	549,300	23,100	—
Madras Irrigation and Canal Company (Interest, &c.).	513	—200	–	200	—	—	—	—
1.—Interest on Debt	1,986,173	2,132,000	2,173,900	41,900	–	2,384,200	210,300	—
TOTAL £.	4,741,718	5,137,500	5,056,700	–	80,800	5,283,200	226,500	—
GRAND TOTAL £.	57,003,132	52,007,800	53,938,500	1,930,700	–	53,062,100	–	876,400
37.—Productive Public Works:								
State Railways	1,195,826	1,318,000	1,302,400	–	15,600	1,583,000	280,600	—
East Indian Railway	455,262	485,000	263,200	–	221,800	424,000	160,800	—
Irrigation and Navigation	565,804	897,000	649,100	–	247,900	955,500	306,400	—
Miscellaneous Public Improvements.	68,906	–	44,200	44,200	–	23,000	–	21,200
TOTAL (Productive Public Works, Capital) £.	2,285,798	2,700,000	2,258,900	–	441,100	2,985,500	726,600	—

J. Westland,
Comptroller General.

D. Barbour.
Secretary to the Government of India.

VI.—REVENUE and EXPENDITURE of the

ESTIMATES, 1883-84 - - - - - - - -

REVENUE.	Accounts, 1881-82.	Budget Estimate, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
III.—Forest - - - -	2,236	2,100	2,800	700	–	2,500	–	300
XII.—Mint - - - -	28	—	—	—	–	—	–	—
XIV.—Telegraph - - -	51,787	31,300	74,900	43,600	–	43,000	–	31,900
XV.—Minor Departments -	44,480	500	2,800	2,300	–	500	–	2,300
XVIII.—Marine - - -	13	—	—	—	–	—	–	—
XX.—Medical - - -	3,998	2,000	2,000	- -	–	2,000	–	—
XXI.—Stationery and Printing	12	—	—	—	–	—	–	—
XXII.—Interest - - -	56,470	5,000	23,800	18,800	–	5,000	–	18,800
XXIII.—Superannuation Contributions.	105,973	100,200	101,800	1,600	–	99,700	–	2,100
XXIV.—Miscellaneous - -	15,471	6,000	25,000	19,000	–	8,000	–	17,000
XXV.—Railways - - -	2,290	1,000	3,700	2,700	–	1,000	–	2,700
XXVII.—Other Public Works -	13,636	16,000	14,100	- -	1,900	17,400	3,300	—
XXVIII.—Army - - -	68,263	54,500	73,000	18,500	–	41,000	–	32,000
„ English Contribution for Afghan War.	2,305,000	- -	500,000*	500,000	–	- -	–	500,000
TOTAL - - - £.	2,669,657	218,600	823,900	605,300	–	220,100	–	603,800
REVENUE FROM PRODUCTIVE PUBLIC WORKS:								
XXV.—Railways (East Indian Railway).	230	200	200	- -	–	200	–	—
XXVI.—Irrigation - - -	171	200	1,400	1,200	–	- -	–	1,400
£.	401	400	1,600	1,200	–	200	–	1,400
TOTAL - - - £.	2,670,058	219,000	825,500	606,500	- -	220,300	–	605,200

* Contribution for Egyptian War.

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

HOME TREASURY of the GOVERNMENT of INDIA.

ESTIMATES, 1883-84.

EXPENDITURE.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83. Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
1.—Interest on Debt	2,512,420	2,439,700	2,480,600	40,900	—	2,494,700	14,100	—
2.—Interest, *other* Accounts	706	1,800	1,800	—	—	3,000	1,200	—
4.—Land Revenue	541	1,000	600	—	400	900	300	—
5.—Forest	5,288	5,200	5,300	100	—	5,000	—	300
6.—Excise	3	—	—	—	—	—	—	—
9.—Customs	17	—	—	—	—	—	—	—
10.—Salt	—	—	4,000	4,000	—	—	—	4,000
11.—Opium	1,062	100	1,600	1,500	—	1,000	—	600
12.—Stamps	32,862	39,000	42,600	3,600	—	23,400	—	19,200
14.—Mint	19,017	3,600	7,200	3,600	—	4,200	—	3,000
15.—Post Office	96,812	103,600	101,100	—	2,500	102,000	900	—
16.—Telegraph	94,114	122,100	150,400	28,300	—	198,000	47,600	—
17.—Administration	231,431	217,700	249,700	32,000	—	239,000	—	10,700
18.—Minor Departments	20,591	21,200	26,000	4,800	—	20,800	—	5,200
19.—Law and Justice	226	1,300	1,400	100	—	1,600	200	—
21.—Marine	197,814	244,700	191,300	—	53,400	136,700	—	54,600
22.—Education	329	400	400	—	—	300	—	100
23.—Ecclesiastical	442	1,000	400	—	600	300	—	100
24.—Medical	7,468	7,500	7,500	—	—	7,500	—	—
25.—Stationery and Printing	118,694	131,000	160,500	29,500	—	133,000	—	27,500
26.—Political	25,832	27,300	26,800	—	500	27,300	500	—
27.—Allowances and Assignments.	31,265	65,100	31,300	—	33,800	79,300	48,000	—
28.—Civil Furlough Allowances	217,747	230,000	215,000	—	15,000	225,000	10,000	—
29.—Superannuations	1,367,140	1,360,000	1,389,000	29,000	—	1,415,000	26,000	—
30.—Miscellaneous	44,156	18,000	28,000	10,000	—	30,000	2,000	—
31.—Famine Relief	165	—	—	—	—	—	—	—
32.—Railways (Frontier Railways).	363,491	103,000	79,000	—	24,000	—	—	79,000
Subsidized Railways	4,301	16,500	13,700	—	2,800	29,600	15,900	—
33.—Irrigation	22	200	1,300	1,100	—	2,000	700	—
34.—Other Public Works	96,018	90,700	88,000	—	2,700	102,100	14,100	—
35.—Army	3,997,482	4,025,000	3,969,200	—	55,800	4,045,200	76,000	—
„ Military Operations in Afghanistan.	13,003	—	—	—	—	—	—	—
„ Military Operations in Egypt.	—	—	118,000	118,000	—	—	—	118,000
TOTAL £.	9,500,459	9,276,700	9,391,700	115,000	—	9,326,900	—	64,800
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:								
1.—Interest	352,852	342,000	348,100	6,100	—	301,600	—	46,500
32.—Railways (Guaranteed)	3,314,796	3,278,000	3,294,500	16,500	—	3,296,000	1,500	—
„ E. I. Railway	1,239,446	1,219,300	1,217,400	—	1,900	1,207,600	—	9,800
33.—Irrigation (Madras Irrigation and Canal Company)	193	50,200	200	—	50,000	—	—	200
	4,907,287	4,889,500	4,860,200	—	29,300	4,805,200	—	55,000
TOTAL £.	14,407,746	14,166,200	14,251,900	85,700	—	14,132,100	—	119,800
37.—Productive Public Works:								
State Railways	439,325	550,000	372,000	—	178,000	812,000	440,000	—
E. I. Railway	586,300	—	450,000	450,000	—	—	—	450,000
Irrigation and Navigation	—	—	1,763,500	1,763,500	—	22,600	—	1,740,900
TOTAL, Productive Public Works, Capital £.	1,025,625	550,000	2,585,500	2,035,500	—	834,600	—	1,750,900

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

VII.—RECEIPTS and DISBURSEMENTS at the TREASURIES

RECEIPTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
I.—Imperial Revenue -	71,323,547	67,240,000	67,424,700	1,184,700	–	67,430,900	6,200	—
II.—Public Debt (*a*) - -	3,000,432	- -	2,685,300	2,685,300	–	2,600,000	–	85,300
III.—Treasury Notes and Service Funds.	1,061,868	1,087,000	1,140,000	53,000	–	1,031,900	–	108,100
IV.—Savings Banks' Deposits	1,661,191	1,635,000	1,791,800	156,800	–	1,766,100	–	25,700
V.—Political and other excluded Funds.	730,360	623,000	660,700	37,700	–	619,300	–	41,400
VI.—Provincial and Local Surpluses.	1,521,019	- -	18,300	18,300	–	14,700	–	3,600
VII.—Deposits and Advances	18,459,663	19,143,000	21,136,500	1,993,500	–	17,904,200	–	3,232,300
VIII.—Loans to Municipalities, Native States, &c.	392,345	210,000	231,700	21,700	–	195,500	–	36,200
IX.—Guaranteed Railway Capital.	1,452,956	1,674,000	1,742,900	68,900	–	1,678,600	–	64,300
X.—Money Orders - -	5,733,515	5,602,000	6,532,800	930,800	–	6,964,600	431,800	—
XI.—Remittances in India -	14,800,297	13,082,000	21,126,000	8,044,000	–	19,754,100	–	1,371,900
XIII.—Remittances between India and England.	1,551,109	1,722,000	1,330,300	- -	391,700	1,440,800	110,500	—
TOTAL - - - £.	121,688,302	111,018,000	125,821,000	14,803,000	–	121,400,700	–	4,420,300
Balance - - -	13,371,101	14,199,651	14,522,913	323,262	–	13,840,013	–	682,900
GRAND TOTAL - - £.	135,059,403	125,217,651	140,343,913	15,126,262	–	135,240,713	–	5,103,200

(*a*) The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1883-84 are the best that itself that the Secretary of State will raise

ABSTRACT of the above, showing how the WAYS and MEANS are provided. - -

ACCOUNTS, 1881-82.				REVISED ESTIMATES, 1882-83. -	
	£.		£.		£.
Surplus of Imperial Revenue	12,034,617	Secretary of State's Bills Paid.	18,336,997	Surplus of Imperial Revenue	11,227,300
Public Debt - - -	2,795,045			Public Debt - - -	2,042,300
Treasury Notes and Service Funds.	233,129	Balance increased - -	1,151,812	Treasury Notes and Service Funds.	292,900
Savings Banks' Deposits -	98,988			Savings Banks' Deposits -	410,600
Political and other excluded Funds.	25,611			Deposits and Advances -	1,315,600
Surplus of Provincial and Local Revenue.	1,519,792			Loans to Municipalities, Native States, &c.	105,200
Deposits and Advances -	111,702			Money Orders - - -	500
Loans to Municipalities, Native States, &c.	195,183			Remittances - - -	1,394,800
Money Orders - - -	19,375			Balance reduced - -	682,900
Secretary of State's Bills drawn.	—				
Remittances - - -	2,105,252				
Guaranteed Railway Capital	350,115				
TOTAL - - £.	19,488,809	TOTAL - - £.	19,488,809	TOTAL - - £.	17,472,100

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

of the GOVERNMENT OF INDIA in *India*.

DISBURSEMENTS.	Accounts, 1881-82.	Budget Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
1.—Imperial Expenditure -	59,288,930	54,707,800	56,197,400	1,489,600	–	56,047,600	–	149,800
2.—Public Debt - - -	205,387	590,000	643,000	53,000	–	30,000	–	613,000
3.—Treasury Notes, and Service Funds.	828,739	826,500	847,100	20,600	–	791,700	–	55,400
4.—Savings Banks' Deposits	1,562,203	1,385,000	1,381,200	–	3,800	1,415,300	34,100	—
5.—Political and other excluded Funds.	704,749	580,000	688,400	108,400	–	620,800	–	67,600
6.—Provincial and Local Deficits.	1,227	1,990,000	1,543,700	–	446,300	1,514,000	–	29,700
7.—Deposits and Advances -	18,347,961	17,846,000	19,820,900	1,974,900	–	17,488,600	–	2,332,300
8.—Loans to Municipalities, Native States, &c.	197,162	125,000	126,500	1,500	–	140,700	14,200	—
9.—Guaranteed Railway Capital.	1,102,841	1,901,000	2,193,900	292,900	–	2,083,300	–	110,600
10.—Money Orders - -	5,714,140	5,581,000	6,532,300	948,300	–	6,947,100	414,800	—
11.—Remittances in India -	13,913,485	13,091,000	20,649,700	7,558,700	–	19,817,100	–	832,600
12.—Secretary of State's Bills paid.	18,336,997	15,342,000	15,468,000	126,000	–	16,300,000	832,000	—
13.—Remittances between India and England.	332,669	401,000	411,800	10,800	–	347,800	–	64,000
TOTAL - - - £.	120,536,490	114,369,300	126,503,900	12,134,600	–	123,544,000	–	2,959,900
Balance - - -	14,522,913	10,848,351	13,840,013	2,991,662	–	11,696,713	–	2,143,300
GRAND TOTAL - - £.	135,059,403	125,217,651	140,343,913	15,126,262	–	135,240,713	–	5,103,200

can now be made; but they are subject to modification as the year goes on. The Government must not be understood to pledge by Bills the exact amount stated.

ABSTRACT of the above, showing how the WAYS and MEANS are Provided.

REVISED ESTIMATES, 1882-83.		BUDGET ESTIMATES, 1883-84.			
	£.		£.		£.
Political and other excluded Funds.	27,700	Surplus of Imperial Revenue	11,383,300	Political and other excluded Funds.	1,500
Deposits and Advances -	—	Public Debt - - -	2,570,000	Deficit of Provincial and Local Revenue.	1,499,300
Deficit of Provincial and Local Revenue	1,525,400	Treasury Notes and Service Funds.	240,200	Guaranteed Railway Capital	404,700
Guaranteed Railway Capital	451,000	Savings Banks' Deposits -	350,800	Secretary of State's Bills paid.	16,300,000
Secretary of State's Bills Paid.	15,468,000	Deposits and Advances -	415,600		
		Loans to Municipalities, Native States, &c.	54,800		
		Remittances - - -	1,030,000		
		Money Orders - - -	17,500		
		Balance Reduced - -	2,143,300		
TOTAL - - - £.	17,472,100	TOTAL - - - £.	18,205,500	TOTAL - - - £.	18,205,500

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

VIII.—RECEIPTS and DISBURSEMENTS at

RECEIPTS.	Accounts, 1881–82.	Budget Estimates, 1882–83.	Revised Estimates, 1882–83.	Increase.	Decrease.	Budget Estimates, 1883–84.	Budget Estimates, 1883–84, compared with Revised Estimates, 1882–83. Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
I.—Public Revenue - -	2,670,058	219,000	825,500	606,500	- -	220,300	–	605,200
II.—Public Debt* - - -	2,455,647	1,950,000	6,700,000	4,750,000	- -	- -	–	6,700,000
III.—Service Funds - -	4,035	4,000	4,000	- -	- -	4,100	100	–
VI.—Deposits and Advances -	22,498	503,000	504,900	1,900	- -	503,000	–	1,900
IX.—Guaranteed Railway Capital.	596,916	1,055,000	3,184,200	2,129,200	- -	980,000	–	2,204,200
XII.—Secretary of State's Bills drawn.	18,412,429	15,342,000	15,042,000	- -	300,000	16,300,000	1,258,000	–
XIII.—Remittances between India and England - -	323,759	348,000	387,300	39,300	- -	322,500	–	64,800
TOTAL - - - £.	24,485,342	19,421,000	26,647,900	7,226,900	- -	18,329,900	–	8,318,000
Balance - - - -	4,127,749	3,051,349	2,620,909	- -	430,440	3,037,109	416,200	–
GRAND TOTAL - £.	28,613,091	22,472,349	29,268,809	6,796,460	- -	21,367,009	–	7,901,800

* The Estimates in this Statement of the amount to be supplied to the Home Treasury by Bills in 1883–84, and of the Debt not be understood to pledge itself that the Secretary of State will raise by Bills the exact

ABSTRACT of the above, showing how the

ACCOUNTS, 1881–82.				REVISED ESTIMATES, 1882–83.	
	£.		£.		£.
Service Funds - - -	3,476	Deficit of Revenue - -	12,763,313	Service Funds - - -	3,400
		Net Public Debt - -	3,261,680	Net Public Debt - -	426,600
Secretary of State's Bills drawn.	18,412,429	Net Deposits and Advances	1,798,074	Net Deposits and Advances	500,000
		Net Guaranteed Railway Capital.	852,529	Guaranteed Railway Capital	1,543,000
Balance Reduced - -	1,506,840	Net Remittances between India and England.	1,247,149	Secretary of State's Bills drawn.	15,042,000
TOTAL - - - £.	19,922,745	TOTAL - - - £.	19,922,745	TOTAL - - - £.	17,515,000

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

IX.—CLOSING BALANCES of the

	ACTUALS, 1881–82. Provincial.	Local.	TOTAL.	
	£.	£.	£.	
India, General - - - - - - - -	- -	5,364	5,364	1
Central Provinces - - - - - - -	161,603	37,151	198,754	2
British Burma - - - - - - -	350,962	90,523	441,485	3
Assam - - - - - - - - -	103,590	- - -	103,590	4
Bengal - - - - - - - - -	754,301	159,609	913,910	5
North-Western Provinces and Oudh - - - -	1,334,174	23,451	1,357,625	6
Punjab - - - - - - - - -	296,293	113,560	409,853	7
Madras - - - - - - - - -	174,337	513,922	688,259	8
Bombay - - - - - - - - -	566,786	165,917	732,703	9
TOTAL - - - £.	3,742,046	1,109,497	4,851,543	

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

the HOME TREASURY of the GOVERNMENT of INDIA.

DISBURSEMENTS.	Accounts, 1881-82.	Budget, Estimates, 1882-83.	Revised Estimates, 1882-83.	Increase.	Decrease.	Budget Estimates, 1883-84.	Budget Estimates, 1883-84, compared with Revised Estimates, 1882-83.	
							Increase.	Decrease.
	£.	£.	£.	£.	£.	£.	£.	£.
1.—Public Expenditure - -	15,433,371	14,716,200	16,837,400	2,121,200	- -	14,966,700	-	1,870,700
2.—Public Debt - - -	5,717,328	2,548,000	6,273,400	3,725,400	- -	510,000	-	5,763,400
3.—Service Funds - - -	558	500	600	100	- -	700	100	—
7.—Deposits and Advances -	1,820,572	3,000	4,900	1,900	- -	3,000	-	1,900
9.—Guaranteed Railway Capital.	1,449,445	1,370,000	1,641,200	271,200	- -	1,812,000	170,800	—
13.—Remittances between India and England.	1,570,908	1,688,000	1,474,200	- -	213,800	1,761,000	286,800	—
TOTAL - - - £.	25,992,182	20,325,700	26,231,700	5,906,000	- -	19,053,400	-	7,178,300
Balance - - - -	2,620,909	2,146,649	3,037,109	890,460	- -	2,313,609	-	723,500
GRAND TOTAL - £.	28,613,091	22,472,349	29,268,809	6,796,460	- -	21,367,009	-	7,901,800

transactions, are the best that can now be made; but they are subject to modification as the year goes on; the Government must amount stated, or that the debt transactions will be carried out as estimated.

WAYS and MEANS are Provided.

REVISED ESTIMATES, 1882-83.		BUDGET ESTIMATES, 1883-84.			
	£.		£.		£.
Deficit of Revenue - -	16,011,900	Service Funds - - -	3,400	Deficit of Revenue - -	14,746,400
Net Miscellaneous Remittances between India and England.	1,086,900	Net Deposits and Advances	500,000	Net Public Debt - -	510,000
		Secretary of State's Bills drawn.	16,300,000	Guaranteed Railway Capital	832,000
Balance Increased - -	416,200	Balance reduced - -	723,500	Net Miscellaneous Remittances between India and England.	1,438,500
TOTAL - - - £.	17,515,000	TOTAL - - - £.	17,526,900	TOTAL - - - £.	17,526,900

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

PROVINCIAL GOVERNMENTS.

	REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	Provincial.	Local.	TOTAL.	Provincial.	Local.	TOTAL.
	£.	£.	£.	£.	£.	£.
1	- -	3,100	3,100	- -	900	900
2	186,400	30,700	217,100	207,000	24,800	231,800
3	246,700	56,300	303,000	14,200	2,600	16,800
4	92,300	- - -	92,300	50,300	- - -	50,300
5	248,400	130,400	378,800	67,800	38,600	106,400
6	980,900	- - -	980,900	246,200	- - -	246,200
7	196,200	121,000	317,200	173,300	122,100	295,400
8	254,500	415,000	669,500	232,500	313,600	546,100
9	259,000	125,300	384,300	300,900	72,100	373,000
	2,464,400	881,800	3,346,200	1,292,200	574,700	1,866,900

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

X.—STATEMENT showing the NET

In thousands of Conventional £.

REVENUE.	1881-82.	1882-83.		1883-84.
	Actuals.	Budget.	Revised.	Budget.
	£.	£.	£.	£.
Land Revenue	18,944	18,319	18,645	18,581
Assessed Taxes	524	523	512	509
Customs	2,166	1,018	1,109	1,111
Salt	6,890	5,410	5,629	5,621
Opium	7,805	7,250	7,217	7,035
Excise	3,330	3,232	3,520	3,529
Stamps	3,271	3,223	3,291	3,324
Registration	105	98	101	94
Forest	317	228	335	259
Tributes and Contributions, Mint and Miscellaneous, less Refunds and Drawbacks.	374	224	326	386
Provincial Rates	2,842	2,600	2,617	2,637
Provincial and Local Adjustments, Ordinary	— 1,520	1,990	1,525	1,499
N.B.—The figures of this Statement are not the same as those of the Net Statement in the New Form (page 60), as the two statements are not made up in precisely the same manner.				
TOTAL NET REVENUE £.	45,048	44,115	44,827	44,585

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

Revenue and Expenditure of India.

In thousands of Conventional £.

EXPENDITURE.	1881-82.	1882-83.		1883-84.
	Actuals.	Budget.	Revised.	Budget.
	£.	£.	£.	£.
Administration	1,494	1,504	1,578	1,555
Law and Justice	2,507	2,688	2,567	2,658
Police	2,306	2,387	2,400	2,479
Education	889	972	934	994
Ecclesiastical	162	163	164	168
Minor Departments,—Marine, Medical, Stationery and Printing, Post Office, and Telegraph.	2,242	2,175	2,143	2,207
Political, and Allowances, &c., under Treaties	2,526	2,459	2,441	2,432
Furlough and Superannuation, &c., Allowances	2,049	2,028	2,090	2,104
ARMY:				
Ordinary	16,054	15,260	15,186	15,193
War and Frontier Railways (Actuals, 1881-82: £. 1,515; Revised, 1882-83: £. 1,578)				
English Contribution for Afghan War (Actuals, 1881-82: £. —2,305; Revised, 1882-83: £. —)	—790	—	1,078	—
Ditto - ditto for War in Egypt (Actuals, 1881-82: —; Revised, 1882-83: £. —500)				
Famine Relief and Insurance	1,500	1,500	1,500	1,500
Interest, exclusive of that for Productive Public Works	3,661	3,724	3,762	3,613
Loss by Exchange	3,557	2,775	3,116	3,548
Public Works, Ordinary	5,441	6,591 *	6,260	6,191 *
	43,598	44,226	45,219	44,647
PRODUCTIVE PUBLIC WORKS:				
	Actuals, 1881-82.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£.	£.	£.	£.
—Land and other Receipts	10,276	9,870	9,818	10,058
+Interest and charges.	9,143	9,474	9,366	9,539
	—1,133	—396	—452	—519
TOTAL NET EXPENDITURE - - - £.	42,465	43,830	44,767	44,128
Surplus	2,583	285	60	457
TOTAL - - - £.	45,048	44,115	44,827	44,585

* Includes 223 in Budget 1882-83, and 67 in 1883-84 for Frontier Railways.

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX III.

ACCOUNTS AND ESTIMATES.

(New Classification.)

Accounts - - - - - - - - -	1871-72 to 1881-82.
Estimates - - - - - - - - -	1882-83 and 1883-84.

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Details of Revenue - - - - - - - - - - - - -	86 and 87
Details of Expenditure - - - - - - - - - - - -	88-91

N.B.—The Provincial and Local Revenue and Expenditure are incorporated in these figures. In the actual accounts they were not incorporated till 1877-78, being represented only by a net entry against "Provincial Services."

GENERAL STATEMENT OF REVENUE - - - -

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
REVENUE:	£.	£.	£.	£.	£.	
Principal Heads of Revenue:						
Land Revenue - - - -	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480	1
Opium - - - - - -	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425	2
Salt - - - - - -	5,967,619	6,167,032	6,152,977	6,229,396	6,245,555	3
Stamps - - - - -	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368	4
Excise - - - - -	2,370,501	2,324,915	2,287,680	2,347,274	2,494,339	5
Other Heads - - - -	6,487,647	6,660,177	6,095,900	6,083,870	6,297,705	6
TOTAL Principal Heads £.	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872	7
Post Office, Telegraph, and Mint -	1,145,521	884,650	1,005,641	1,185,319	1,185,280	8
Receipts by Civil Departments - -	1,295,071	1,240,808	1,314,381	1,333,288	1,287,669	9
Miscellaneous - - - - -	1,776,034	1,798,051	2,305,285	2,749,117	3,033,005	10
Revenue from Productive Public Works	3,567,947	3,288,171	4,116,656	4,764,850	5,047,543	11
Receipts on account of Public Works not classed as Productive.	635,557	610,580	675,661	588,161	602,975	12
Receipts by Military Departments -	944,420	906,810	1,011,039	988,838	1,045,612	13
TOTAL REVENUE - - £.	56,452,228	56,550,986	57,050,309	58,916,960	60,086,956	14
EXPENDITURE:						
Interest - - - - - -	5,966,299	5,857,458	5,789,821	5,412,181	5,564,515	15
Direct Demands on the Revenues -	6,957,413	7,336,398	7,503,649	7,947,683	7,978,278	16
Post Office, Telegraph, and Mint -	1,270,888	1,335,027	1,372,646	1,449,104	1,501,634	17
Salaries and Expenses of Civil Departments.	9,431,261	9,575,357	9,728,906	10,004,926	10,231,739	18
Miscellaneous Civil Charges - -	3,310,517	3,658,174	3,904,346	3,741,957	4,305,659	19
Famine Relief and Insurance - -	- -	- -	3,864,706	2,242,922	601,966	20
Expenditure on Productive Public Works (Revenue Account).	4,956,994	5,450,953	5,547,790	5,837,913	5,732,115	21
Expenditure on Public Works not classed as Productive.	4,832,340	4,885,628	5,500,302	5,961,122	6,272,465	22
Army Services - - - - -	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	23
Exchange on Transactions with London	433,095	694,846	882,718	785,820	1,355,861	24
TOTAL - - - £.	52,836,919	54,297,453	59,323,313	58,758,787	58,852,692	25
Add— Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them.	491,132	487,861	8,196	89,538	10,065	26
Deduct— Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances.	- -	- -	—473,532	—250,382	—444,746	27
TOTAL EXPENDITURE charged against REVENUE - - £.	53,328,051	54,785,314	58,857,977	58,597,943	58,418,011	28
Surplus (+) or Deficit (—) on Revenue Account.	+3,124,177	+1,765,672	—1,807,668	+319,017	+1,668,945	29
Expenditure on Productive Public Works, Capital Account.	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629	30

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

- - - - AND EXPENDITURE, 1871-72 to 1883-84.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£.	£.	£.	£.	£.	£.	£.	£.
1	19,891,491	20,047,514	22,323,868	21,861,150	21,112,995	21,948,022	21,700,400	21,792,700
2	9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,561,800	9,200,000
3	6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,128,700	6,167,000
4	2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,411,600	3,427,200
5	2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,615,900	3,623,300
6	5,939,963	6,569,721	7,441,770	7,596,160	7,607,461	7,659,729	6,376,500	6,383,900
7	46,622,397	47,712,694	51,836,048	53,074,645	52,702,302	53,654,461	50,794,900	50,594,100
8	1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,652,800	1,670,000
9	1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,434,200	1,402,300
10	1,818,728	1,699,558	1,691,165	1,666,580	1,917,282	1,707,226	1,265,000	1,269,500
11	6,004,706	7,669,767	6,927,224	8,446,704	9,381,786	10,782,063	10,369,500	10,607,600
12	659,077	920,131	739,695	696,133	813,821	727,799	771,500	864,700
13	925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,526,000	865,800
14	58,726,658	61,922,796	65,065,316	68,144,308	72,152,380	73,695,806	67,913,900	67,274,000
15	4,907,443	5,031,136	4,954,021	4,972,944	4,083,168	4,558,100	4,450,500	4,264,000
16	8,498,949	8,390,633	7,614,921	7,964,595	8,168,987	8,220,111	8,735,500	8,634,300
17	1,522,464	1,557,306	1,608,108	1,691,326	1,765,957	1,771,662	1,932,200	2,039,800
18	10,488,992	10,340,006	10,331,989	10,343,768	10,530,736	11,038,504	11,000,900	11,153,600
19	3,809,708	3,805,415	3,823,952	3,906,633	3,860,075	4,044,532	3,905,100	3,968,100
20	2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000
21	6,764,784	7,374,812	8,174,923	8,724,361	9,259,437	9,649,005	9,917,100	10,088,400
22	5,046,302	5,058,105	5,176,012	6,367,076	7,392,718	6,393,531	7,313,300	7,056,100
23	15,792,112	16,639,761	17,092,488	21,712,862	28,086,202	18,861,142	17,509,300	16,064,000
24	2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,115,600	3,548,000
25	61,034,496	65,098,081	62,315,665	68,713,958	75,898,558	69,593,287	69,379,500	68,316,300
26	238,961	393,458	716,378	633,077	352,620	1,521,019	18,300	14,700
27	—364,021	—25,656	—973	—19,778	—54,659	— 1,227	—1,543,700	—1,514,000
28	60,909,436	65,465,883	63,031,070	69,327,257	76,196,519	71,113,079	67,854,100	66,817,000
29	—2,182,778	—3,543,087	+2,034,246	—1,182,949	—4,044,139	+2,582,727	+59,800	+457,000
30	3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,844,400	3,820,100

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

DETAILS OF REVENUE, 1871-72 TO 1883-84.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	
I.—Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480	1
II.—Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425	2
III.—Salt	5,967,619	6,167,032	6,152,977	6,229,396	6,245,555	3
IV.—Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,908	4
V.—Excise	2,370,501	2,324,915	2,287,680	2,347,274	2,494,339	5
VI.—Provincial Rates	1,636,635	1,893,398	1,834,532	1,872,938	1,947,255	6
VII.—Customs	2,579,437	2,657,878	2,636,450	2,682,233	2,724,426	7
VIII.—Assessed Taxes	851,917	601,473	34,483	20,191	14,642	8
IX.—Forest	517,664	588,002	639,513	598,367	697,543	9
X.—Registration	157,958	177,961	182,378	185,169	187,651	10
XI.—Tributes from Native States	744,036	741,465	768,544	724,972	726,188	11
Total £.	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872	12
POST OFFICE, TELEGRAPH, AND MINT:						
XII.—Post Office	821,003	580,587	688,459	739,819	765,751	13
XIII.—Telegraph	228,368	249,802	250,638	286,479	309,040	14
XIV.—Mint	96,150	54,261	66,544	159,021	110,489	15
Total £.	1,145,521	884,650	1,005,641	1,185,319	1,185,280	16
RECEIPTS BY CIVIL DEPARTMENTS:						
XV.—Law and Justice	558,682	594,695	626,837	606,876	593,805	17
XVI.—Police	350,185	235,757	238,538	207,980	234,736	18
XVII.—Marine	196,894	208,943	236,392	302,067	229,732	19
XVIII.—Education	157,333	148,390	150,806	141,431	147,140	20
XIX.—Medical	22,943	32,088	38,344	45,575	34,694	21
XX.—Scientific and other Minor Departments.	9,034	20,935	23,524	29,359	47,562	22
Total £.	1,295,071	1,240,808	1,314,381	1,333,288	1,287,069	23
MISCELLANEOUS:						
XXI.—Interest	371,477	519,081	467,509	559,416	578,223	24
XXII.—Receipts in aid of Superannuations, &c.	685,503	590,436	701,581	702,881	753,371	25
XXIII.—Stationery and Printing	17,259	31,732	54,938	50,491	59,135	26
XXIV.—Miscellaneous	701,795	656,802	1,081,257	1,436,329	1,642,276	27
Total £.	1,776,034	1,798,051	2,305,285	2,749,117	3,033,005	28
REVENUE FROM PRODUCTIVE PUBLIC WORKS:						
XXV.—State Railways (Gross Earnings).	3,766	16,533	39,914	164,865	293,393	29
XXVI.—Guaranteed Railways (Net Traffic Receipts).	1,584,971	1,207,859	1,591,894	1,959,659	2,452,481	30
XXVII.—East Indian Railway (Net Traffic Receipts).	1,607,293	1,656,077	2,024,527	2,171,905	1,807,729	31
XXVIII.—Irrigation and Navigation (Direct Receipts).	380,122	414,287	470,956	475,455	511,705	32
XXIX.—Madras Irrigation and Canal Company (Net Traffic Receipts).	—8,205	—6,585	—10,635	—7,034	—17,765	33
XXX.—Portion of Land Revenue due to Irrigation (*a*).	- -	- -	- -	- -	- -	34
Total £.	3,567,947	3,288,171	4,116,656	4,764,850	5,047,543	35
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
XXXI.—State Railways	- -	- -	- -	- -	- -	36
XXXII.—Subsidized Railways	- -	- -	- -	- -	- -	37
XXXIII.—Irrigation and Navigation	98,811	68,523	71,736	60,963	81,069	38
XXXIV.—Military Works (*b*)	- -	16,939	17,303	16,675	16,478	39
XXXV.—Civil Buildings, Roads, and Services.	536,746	525,118	586,622	510,523	505,428	40
Total £.	635,557	610,580	675,661	588,161	602,975	41
RECEIPTS BY MILITARY DEPARTMENTS:						
XXXVI.—Army	944,420	906,810	1,011,039	988,838	1,045,612	42
XXXVII.—Military Operations in Afghanistan and Egypt.	- -	- -	- -	- -	- -	43
Total £.	944,420	906,810	1,011,039	988,838	1,045,612	44
TOTAL REVENUES £.	56,452,228	56,550,986	57,050,309	58,916,960	60,086,956	45

(*a*) Not separately stated till 1879. (*b*) The figure for 1871-72 is not stated separately from "Civil Buildings and Roads;" in the next four years the figure for "India, General," alone can be thus separately stated.

Fort William, Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

DETAILS OF REVENUE, 1871-72 TO 1883-84.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£.	£.	£.	£.	£.	£.	£.	£.
1	19,891,491	20,047,514	22,323,868	21,861,150	21,112,995	21,948,022	21,700,400	21,792,700
2	9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,561,800	9,200,000
3	6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,128,700	6,167,000
4	2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,411,600	3,427,200
5	2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,615,900	3,623,800
6	1,930,325	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,668,400	2,688,200
7	2,484,448	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,265,300	1,255,100
8	14,535	101,682	900,920	785,318	558,720	536,829	525,900	523,400
9	616,468	678,699	605,433	676,234	709,320	874,435	921,600	935,800
10	199,253	234,160	266,361	269,230	281,230	284,714	285,400	280,400
11	694,934	675,120	703,660	702,451	742,209	706,873	709,900	701,000
12	**46,622,397**	**47,712,694**	**51,836,048**	**53,074,645**	**52,702,302**	**53,654,461**	**50,794,900**	**50,594,100**
13	797,465	850,431	911,806	1,004,372	1,018,653	949,907	979,600	1,010,900
14	341,227	358,430	426,694	505,552	539,087	469,208	521,000	557,100
15	258,854	443,859	172,335	230,569	89,565	70,584	152,200	102,000
16	**1,397,546**	**1,652,720**	**1,510,835**	**1,740,493**	**1,647,305**	**1,489,699**	**1,652,800**	**1,670,000**
17	609,093	618,388	647,131	658,902	687,764	677,454	662,000	645,000
18	216,856	255,254	211,108	227,657	241,769	248,005	227,200	226,200
19	233,179	231,538	250,595	258,187	246,519	237,876	211,600	207,100
20	150,056	152,990	147,425	139,414	170,238	189,292	199,800	204,900
21	36,677	37,982	44,332	56,329	43,308	39,507	48,500	48,600
22	52,930	101,793	84,977	99,282	78,492	120,949	85,100	70,500
23	**1,298,731**	**1,397,945**	**1,385,568**	**1,439,771**	**1,468,150**	**1,513,083**	**1,434,200**	**1,402,300**
24	542,699	534,243	628,367	748,050	875,679	896,904	688,000	651,000
25	611,205	601,611	667,485	525,141	315,999	356,273	293,300	293,200
26	50,024	35,381	47,096	56,019	62,462	57,811	57,600	57,200
27	614,800	528,323	348,217	337,370	663,142	396,238	326,100	268,100
28	**1,818,728**	**1,699,558**	**1,691,165**	**1,666,580**	**1,917,282**	**1,707,226**	**1,365,000**	**1,269,500**
29	406,633	582,077	976,828	1,548,728	2,269,135	2,556,542	2,583,000	2,730,500
30	2,641,762	3,627,968	2,709,998	2,476,347	2,894,653	3,615,479	3,530,000	3,539,000
31	2,445,879	2,965,491	2,491,308	3,095,391	2,789,185	3,261,957	2,845,200	2,907,200
32	513,661	502,981	613,270	708,041	639,144	865,799	884,700	885,400
33	—3,229	—8,750	+8,886	+15,799	—7,650	—8,834	—5,400	—
34	- -	- -	126,934	602,398	797,319	491,220	532,000	545,500
35	**6,004,706**	**7,669,767**	**6,927,224**	**8,446,704**	**9,381,786**	**10,782,063**	**10,369,500**	**10,607,600**
36	- -	- -	- -	- -	- -	- -	123,100	191,900
37	- -	- -	- -	- -	- -	2,290	3,700	11,000
38	88,809	166,104	168,619	193,067	197,908	131,239	131,900	141,300
39	39,251	39,237	39,554	38,255	36,727	50,298	42,100	39,200
40	531,017	714,790	531,522	464,811	579,186	543,972	470,700	481,300
41	**659,077**	**920,131**	**739,695**	**696,133**	**813,821**	**727,799**	**771,500**	**864,700**
42	925,473	869,981	974,781	1,029,483	924,127	1,161,707	986,000	865,800
43	- -	- -	- -	(c) 50,499	(c) 3,297,607	(c) 2,659,768	(d) 540,000	—
44	**925,473**	**869,981**	**974,781**	**1,079,982**	**4,221,734**	**3,821,475**	**1,526,000**	**865,800**
45	**58,726,658**	**61,922,796**	**65,065,316**	**68,144,308**	**72,152,380**	**73,695,806**	**67,913,900**	**67,274,000**

(c) Afghanistan. (d) Egypt.

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

DETAILS OF EXPENDITURE, 1871-72 TO 1883-84.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
INTEREST:	£.	£.	£.	£.	£.	
1.—Interest on Ordinary Debt, excluding that charged to Productive Public Works.	5,483,518	5,301,669	5,248,820	5,032,487	5,178,108	1
2.—Interest on Deposits - - -	482,781	555,789	541,001	379,694	386,407	2
Total - - -	**5,966,299**	**5,857,458**	**5,789,821**	**5,412,181**	**5,564,515**	3
DIRECT DEMANDS ON THE REVENUES:						
3.—Refunds and Drawbacks - -	287,847	345,234	349,105	368,591	415,212	4
4.—Assignments and Compensations	843,767	886,299	868,175	888,606	894,593	5
Charges in respect of Collection, viz.:—						
5.—Land Revenue - - - -	2,808,015	2,824,546	2,866,599	2,865,172	2,950,885	6
6.—Opium (including cost of Production).	1,596,646	1,814,268	2,001,280	2,341,546	2,218,565	7
7.—Salt (including cost of Production)	478,244	477,741	479,636	463,714	508,661	8
8.—Stamps - - - - - -	103,779	92,101	88,840	125,470	106,436	9
9.—Excise - - - - -	139,589	134,045	98,444	91,916	87,226	10
10.—Provincial Rates - - -	11,964	47,958	37,085	41,292	52,735	11
11.—Customs - - - - -	187,287	183,031	186,767	187,124	187,695	12
12.—Assessed Taxes - - - -	29,976	13,458	2,232	14	10	13
13.—Forest - - - - -	359,451	400,186	403,447	444,021	419,811	14
14.—Registration - - - -	110,848	117,531	122,039	130,217	136,449	15
Total - - -	**6,957,413**	**7,336,398**	**7,503,649**	**7,947,683**	**7,978,278**	16
POST OFFICE, TELEGRAPH, AND MINT:						
15.—Post Office - - - -	737,103	765,842	883,181	884,467	903,384	17
16.—Telegraph - - - -	449,911	482,975	411,818	432,030	490,624	18
17.—Mint - - - - -	83,874	86,210	77,647	132,607	107,626	19
Total - - -	**1,270,888**	**1,335,027**	**1,372,646**	**1,449,104**	**1,501,634**	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:						
18.—General Administration - -	1,389,451	1,403,348	1,419,775	1,386,786	1,438,879	21
19.—Law and Justice - - -	2,819,738	2,818,426	2,966,811	3,039,334	3,063,800	22
20.—Police - - - - -	2,537,835	2,421,189	2,437,029	2,442,786	2,469,005	23
21.—Marine (including River Navigation).	521,309	510,956	481,139	547,780	579,706	24
22.—Education - - - -	850,163	880,786	912,479	985,416	1,019,593	25
23.—Ecclesiastical - - - -	158,192	156,762	163,562	165,551	162,122	26
24.—Medical - - - - -	532,221	593,478	620,486	657,320	670,172	27
25.—Political - - - - -	316,104	392,300	366,756	404,595	430,443	28
26.—Scientific and other Minor Departments.	306,248	398,112	366,869	375,358	398,019	29
Total - - -	**9,431,261**	**9,575,357**	**9,728,906**	**10,004,926**	**10,231,739**	30
MISCELLANEOUS CIVIL CHARGES:						
27.—Territorial and Political Pensions	880,743	863,591	988,525	849,762	819,131	31
28.—Civil Furlough and Absentee Allowances.	174,434	157,006	258,942	217,378	229,776	32
29.—Superannuation Allowances and Pensions.	1,505,787	1,626,948	1,576,884	1,831,359	1,989,990	33
30.—Stationery and Printing - -	297,497	315,900	358,250	427,075	462,513	34
31.—Miscellaneous - - - -	452,056	694,729	721,745	416,383	804,249	35
Total - - -	**3,310,517**	**3,658,174**	**3,904,346**	**3,741,957**	**4,305,659**	36
FAMINE RELIEF AND INSURANCE:						
32.—Famine Relief - - - -	- -	- -	3,864,706	2,242,922	601,966	37
33.—Protective Works, Railways -	- -	- -	- -	- -	- -	38
34.—Protective Works, Irrigation -	- -	- -	- -	- -	- -	39
35.—Reduction of Debt - - -	- -	- -	- -	- -	- -	40
Total - - -	- -	- -	**3,864,706**	**2,242,922**	**601,966**	41
Carried forward - - - £.	26,936,378	27,762,414	32,164,074	30,798,773	30,183,791	42

The Head "Refunds and Drawbacks" up to 1880-81, inclusive, contained the charges for refunds of "Receipts by Civil

- - - - DETAILS OF EXPENDITURE, 1871-72 TO 1883-84.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
	£.	£.	£.	£.	£.	£.	£.	£.
1	4,512,722	4,672,450	4,575,069	4,590,482	3,669,195	4,024,116	3,988,100	3,823,600
2	394,721	358,686	378,952	382,462	413,973	533,984	462,400	440,400
3	**4,907,443**	**5,031,136**	**4,954,021**	**4,972,944**	**4,083,168**	**4,558,100**	**4,450,500**	**4,264,000**
4	356,795	348,709	406,562	368,606	469,206	272,370	384,200	195,900
5	870,418	825,726	1,023,386	1,115,592	1,215,013	1,194,440	1,241,700	1,246,100
6	2,898,647	2,943,057	2,960,010	2,937,185	2,983,679	3,003,792	3,055,900	3,211,700
7	2,841,647	2,661,266	1,698,730	2,067,492	2,028,757	2,057,335	2,344,900	2,105,300
8	488,987	546,173	404,743	340,687	363,537	486,209	499,400	546,300
9	96,266	102,673	115,452	114,324	107,465	110,623	120,900	103,000
10	91,409	99,350	87,839	111,413	95,404	96,886	95,700	94,400
11	52,130	65,762	64,431	47,866	46,435	53,226	50,900	51,100
12	202,174	207,611	200,417	201,280	198,927	195,110	156,600	143,700
13	919	692	37,617	29,886	21,237	13,074	13,800	14,000
14	458,099	439,938	454,934	465,056	465,976	557,645	586,700	676,500
15	141,458	149,676	160,800	165,208	173,351	179,401	184,800	186,300
16	**8,498,949**	**8,390,633**	**7,614,921**	**7,964,595**	**8,168,987**	**8,220,111**	**8,735,500**	**8,634,300**
17	918,736	964,077	1,033,327	1,145,552	1,175,505	1,147,935	1,186,700	1,222,800
18	473,127	461,146	470,790	451,143	497,834	536,201	656,700	741,600
19	130,601	132,083	103,991	94,631	92,618	87,526	88,800	75,400
20	**1,522,464**	**1,557,306**	**1,608,108**	**1,691,326**	**1,765,957**	**1,771,662**	**1,932,200**	**2,039,800**
21	1,500,220	1,503,936	1,502,910	1,498,720	1,537,080	1,494,356	1,577,700	1,554,900
22	3,130,832	3,168,434	3,297,064	3,280,822	3,203,613	3,232,741	3,272,700	3,346,700
23	2,512,980	2,483,257	2,419,119	2,495,549	2,524,198	2,553,861	2,631,500	2,708,000
24	650,404	496,592	504,945	488,078	509,681	623,398	545,700	515,400
25	1,004,162	1,003,321	978,254	967,029	998,468	1,078,490	1,133,900	1,200,100
26	163,837	158,039	155,200	156,012	158,638	162,136	163,000	167,600
27	668,627	689,617	669,059	668,746	666,735	683,185	697,700	722,700
28	505,318	469,072	448,793	430,571	531,183	649,346	511,400	442,400
29	352,612	367,738	356,645	358,241	401,140	560,991	466,700	495,800
30	**10,488,992**	**10,340,006**	**10,331,989**	**10,343,768**	**10,530,736**	**11,038,504**	**11,001,000**	**11,153,600**
31	802,125	820,367	803,098	699,043	683,760	682,328	688,000	743,400
32	236,949	238,443	232,483	218,151	225,587	222,642	216,500	226,500
33	1,847,824	1,929,077	2,040,163	2,235,547	2,190,612	2,182,327	2,167,000	2,171,300
34	447,365	431,221	456,412	412,024	479,986	565,884	494,400	462,000
35	474,445	386,307	291,796	341,868	280,130	391,351	339,200	364,900
36	**3,808,708**	**3,805,415**	**3,823,952**	**3,906,633**	**3,860,075**	**4,044,532**	**3,905,100**	**3,968,100**
37	2,145,431	5,345,985	313,420	103,990	34,469	34,849	25,600	12,500
38	- -	- -	- -	- -	- -	614,551	— 127,100	1,012,500
39	- -	- -	- -	- -	- -	135,449	271,300	343,300
40	- -	- -	- -	- -	- -	715,151	1,330,200	131,700
41	**2,145,431**	**5,345,985**	**313,420**	**103,990**	**34,469**	**1,500,000**	**1,500,000**	**1,500,000**
42	31,371,987	34,470,481	28,646,411	28,983,256	28,443,392	31,132,909	31,524,200	31,559,800

Departments," and of " Miscellaneous Receipts," as well as for refunds of Receipts under the " Principal Heads of Revenue."

DETAILS OF EXPENDITURE, 1871–72 TO 1883-84—*continued.*

	1871–72.	1872-73.	1873-74.	1874-75.	1875-76.	
	£.	£.	£.	£.	£.	
Brought forward	26,936,378	27,762,414	32,164,074	30,798,773	30,183,791	
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):						
36.—State Railways (Working and Maintenance).	7,829	11,171	52,718	127,197	241,023	1
*37.—Guaranteed and Subsidized Railways (Interest and Profits, &c.) (*a*).	3,138,393	3,269,467	3,269,276	3,214,192	3,325,543	2
38.—East Indian Railway (Interest and Profits, &c.) (*a*) (*b*).	1,524,581	1,578,286	1,584,961	1,877,034	1,603,974	3
39.—Irrigation and Navigation (Working and Maintenance).	234,990	541,082	590,137	568,978	511,072	4
40.—Madras Irrigation and Canal Company (Interest, &c.)	51,201	50,947	50,698	50,512	50,503	5
41.—Interest on Debt incurred for Productive Public Works (*c*):						
Railways	- -	- -	- -	- -	- -	6
Irrigation	- -	- -	- -	- -	- -	7
Miscellaneous Public Improvements.	- -	- -	- -	- -	- -	8
Total	4,956,994	5,450,953	5,547,790	5,837,913	5,732,115	9
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
42.—State Railways, Capital Account	2,816	10,833	26,436	97,879	21,228	10
43.—State Railways, Working and Maintenance.	- -	- -	- -	- -	- -	11
44.—Subsidized Railways	- -	- -	- -	- -	- -	12
45.—Frontier Railways	- -	- -	- -	- -	- -	13
46.—Irrigation and Navigation	448,415	365,791	271,097	383,935	615,481	14
47.—Military Works	978,421	1,166,558	1,122,960	1,185,926	1,337,738	15
48.—Civil Buildings, Roads and Services.	3,402,688	3,342,446	4,079,809	4,293,382	4,298,018	16
Total	4,832,340	4,885,628	5,500,302	5,961,122	6,272,465	17
ARMY SERVICES:						
49.—Army	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	18
50.—Military Operations in Afghanistan and Egypt.	- -	- -	- -	- -	- -	19
Total	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	20
EXCHANGE ON TRANSACTIONS WITH LONDON—(XXXVIII. and 51).	433,095	694,846	882,718	785,820	1,355,861	21
TOTAL £.	52,836,919	54,297,453	59,323,313	58,758,787	58,852,692	22
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):						
52.—State Railways	644,620	1,413,649	2,354,625	3,014,180	3,165,184	23
53.—East Indian Railway	- -	- -	- -	- -	- -	24
54.—Irrigation and Navigation	983,854	770,920	1,198,682	1,235,391	1,105,445	25
Madras Irrigation and Canal Company's Undertaking.	- -	- -	- -	- -	- -	26
55.—Miscellaneous Public Improvements.	- -	- -	- -	- -	- -	27
Total	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629	28

(*a*) The figures include "Land and Control" about 50,000 *l.* a year. The East Indian Railway portion of "Land
(*b*) The East Indian Railway became a State Railway on 1st January 1880. The figures before 1879–80, as also
(*c*) Not stated separately till 1876–77.

Fort William,
Department of Finance and Commerce,
15 March 1883.

E. W. Kellner,
Deputy Comptroller General.

DETAILS OF EXPENDITURE, 1871-72 TO 1883-84—*continued.*

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£.	£.	£.	£.	£.	£.	£.	£.
	31,371,987	34,470,481	28,646,411	28,983,256	28,443,392	31,132,009	31,524,200	31,559,800
1	299,464	431,010	734,377	1,215,231	1,607,528	1,686,392	1,532,600	1,572,800
2	3,295,362	3,441,428	3,525,965	3,393,691	3,411,753	3,678,754	3,846,400	3,884,500
3	1,686,311	2,013,252	2,074,639	2,068,269	1,382,275	1,438,703	1,464,500	1,396,000
4	537,231	370,847	381,550	414,601	425,473	455,635	526,400	549,300
5	50,483	50,335	50,568	50,455	50,538	50,496	25,000	—
6	528,737	665,754	913,512	1,048,700	1,602,029	1,594,687	1,716,100	1,810,500
7	367,196	402,186	488,476	519,830	762,770	726,386	785,900	853,700
8	- -	- -	5,836	13,584	17,071	17,952	20,200	21,600
9	**6,764,784**	**7,374,812**	**8,1 74,923**	**8,724,361**	**9,259,437**	**9,649,005**	**9,917,100**	**10,088,400**
10	41,777	66,389	226,846	471,410	77,003	247,673	438,900	510,400
11	- -	- -	- -	- -	- -	- -	147,000	184,800
12	- -	- -	- -	- -	- -	17,527	103,800	185,700
13	- -	- -	- -	1,334,350	2,293,615	224,682	281,500	67,500
14	441,277	757,759	630,919	668,907	709,103	789,933	919,900	804,000
15	1,202,322	1,153,929	1,190,528	966,297	969,168	1,070,546	1,000,000	1,000,000
16	3,360,926	3,080,028	3,127,719	2,926,112	3,343,829	4,043,170	4,422,200	4,303,700
17	**5,046,302**	**5,058,105**	**5,176,012**	**6,367,076**	**7,392,718**	**6,393,531**	**7,313,300**	**7,056,100**
18	15,792,112	16,639,761	17,092,488	16,896,239	16,717,713	17,216,215	16,172,100	16,064,000
19	- -	- -	- -	(*d*)4,816,623	(*d*)11,368,489	(*d*) 1,644,927	(*e*) 1,337,200	—
20	**15,792,112**	**16,639,761**	**17,092,488**	**21,712,862**	**28,086,202**	**18,861,142**	**17,509,300**	**16,064,000**
21	**2,059,311**	**1,554,922**	**3,225,831**	**2,926,403**	**2,716,809**	**3,556,700**	**3,115,600**	**3,548,000**
22	**61,034,496**	**65,098,081**	**62,315,665**	**68,713,958**	**75,898,558**	**69,593,287**	**69,379,500**	**68,316,300**
23	2,865,861	3,984,968	3,327,888	2,680,493	2,553,620	1,635,151	1,674,400	2,395,000
24	- -	- -	- -	9,730,862	418,435	1,041,562	713,200	424,000
25	943,423	806,084	794,654	598,837	614,450	565,804	649,100	978,100
26	- -	- -	- -	- -	- -	- -	1,763,500	—
27	- -	- -	259,356	85,000	70,000	68,906	44,200	23,000
28	**3,809,284**	**4,791,052**	**4,381,898**	**13,095,192**	**3,656,505**	**3,311,423**	**4,844,400**	**3,820,100**

and Control" was not stated separately till 1877-78; and before that year is placed against "Guaranteed Railways." 2,033,872 *l.* of that year, 266,056 *l.* of 1880-81, and 1,093 *l.* of 1881-82, belong to the "Guaranteed" Contract.

(*d*) Afghanistan. (*e*) Egypt.

J. Westland, Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX IV.

MEMORANDUM ON PROVINCIAL AND LOCAL SURPLUSES AND DEFICITS.

Appendix IV.

Memorandum on Provincial and Local Surpluses and Deficits.

I observe, both from the Debate in the House of Commons on the Indian Financial Statement, and from the comments in the English and Indian Press, that some difficulty is experienced in fully understanding the adjusting entries which appear in the Indian Accounts and Estimates of Revenue and Expenditure under the head of "Provincial and Local Surpluses and Deficits." This is no matter for surprise, for the entries represent, in fact, transactions which are somewhat complicated, and which it is, not unnaturally, difficult for any one not thoroughly conversant with all the details of the Indian financial system to understand fully.

The following illustration may, perhaps, serve to place the matter in a clear and intelligible light:—

A. has three sons, B., C., and D. A., B., C., and D., keep their balances with one banker, and the whole are merged in one account standing in A.'s name. On 1st January 1882, the total balance standing to A.'s credit was 200,000 *l.*, which was divided thus:—

	£.
Belonging to A.	100,000
„ B.	50,000
„ C.	30,000
„ D.	20,000
Total £.	200,000

A. estimates his total income for 1882 at 120,000 *l.* His expenditure he estimates as follows:—

	£.
A.'s personal expenditure	50,000
Allowance granted by A. to B.	25,000
Ditto A. to C.	15,000
Ditto A. to D.	10,000
Leaving a surplus belonging to A. of	20,000
Total £.	120,000

On 1st January 1882, B. gives A. notice that, besides spending his allowance for the year (25,000 *l.*), he wishes to draw on his balance of 50,000 *l.* to the extent of 10,000 *l.*

C. at the same time gives notice that during the year he will spend exactly the amount of his allowance, and will neither draw on his balance of 30,000 *l.*, nor increase it during the year.

D. at the same time gives notice that during the year he will only spend 9,000 *l.* out of his allowance of 10,000 *l.*, thus increasing his balance, which stood on 1st January 1882 at 20,000 *l.*, by 1,000 *l.*

The joint Revenue and Expenditure Account of A., B., C., and D. for the year will, therefore, stand thus:—

REVENUE.	£.	EXPENDITURE.	£.	£.
A.'s income	120,000	A.'s personal expenditure		50,000
		B.'s expenditure:—		
		Allowance for the year	25,000	
		Add drawn from balance	10,000	
				35,000
		C.'s expenditure		15,000
		D.'s expenditure:—		
		Allowance for the year	10,000	
		Deduct saving during the year	1,000	9,000
		Surplus		11,000
			£.	120,000

And the joint cash account of A., B., C., and D., will stand thus:—

Cr. *Dr.*

	£.	£.	£.	£.
Balance on 1st January 1882	200,000	Expenditure during 1882:—		
A.'s income for 1882	120,000	A.	50,000	
		B.	35,000	
		C.	15,000	
		D.	9,000	
				109,000
		Balance on 31st December 1882		211,000
	320,000			320,000

It is clear that the Revenue and Expenditure Account given above does not accurately represent the result of the year's finance to A. considered by himself. A. is to receive altogether 120,000 *l.* during the year, of which he has alienated 50,000 *l.* to B., C., and D., leaving 70,000 *l.* for his own expenditure. As a matter of fact, he only intends to spend 50,000 *l.* during the year, thus leaving himself a surplus of 20,000 *l.*, and not of 11,000 *l.*, as shown above. The difference of 9,000 *l.* arises from the following facts:— (1.) That on the expenditure side of the account a sum of 10,000 *l.* appears, being the amount in excess of his allowance (25,000 *l.*) which B. proposes to expend in the year; and, (2.) That on the revenue side of the account full provision is made for the annual grant of 10,000 *l.* to D., whereas on the expenditure side of the account provision is only made for an expenditure of 9,000 *l.* on the part of D. If, therefore, we wish to arrive at a knowledge of A.'s surplus for the year, we must add to the 11,000 *l.* given above the amount of 10,000 *l.* by which B. has drawn on his balance, and we must deduct 1,000 *l.*, being the amount by which D.'s expenditure (9,000 *l.*) for the year is less than his annual income (10,000 *l*). This sum of 1,000 *l.* really constitutes a debt due by A. to D. When these adjustments have been made, we arrive at A.'s true surplus, thus:—

	£.	£.
Surplus as shown above		11,000
Add expenditure of B. in excess of annual grant	10,000	
Deduct amount by which D.'s revenue is in excess of his annual income,	1,000	
Total addition		9,000
A.'s surplus £.		20,000

Turning to the cash account given above, it is clear that, regarding the joint accounts of A., B., C., and D. together, the balance during the year has been increased by 11,000 *l.*, viz., from 200,000 *l.* to 211,000 *l.* But the distribution of the balance at the close of the year between A., B., C., and D., will be different to what it was at the commencement. A.'s and D.'s balances will have increased, as they will have spent, the former 20,000 *l.*, and the latter 1,000 *l.*, less than their income for the year. B.'s balance will be reduced, as he will have spent 10,000 *l.* more than his annual income. C.'s balance will have remained unchanged, as he will have spent the exact amount of his annual income. I will presently show how the balance of each will stand.

Now, A. is under an obligation to produce a revenue and expenditure account for the year, which shall show (1.) The total amount he receives, including the grants made, or, which is the same thing, the revenues alienated to B., C., and D.; and, (2.) The total amount of expenditure incurred by A., B., C., and D. It is also necessary to show in this account the net result of the year's finance to A. only, who is the most important partner in the concern, leaving the net results of the year's finance to B., C., and D. to be shown in separate accounts.

This object is effected by compiling the Account in the following manner:—

REVENUE.			EXPENDITURE.		
	£.	£.		£.	£.
A.	70,000		A.	50,000	
B.	25,000		B.	35,000	
C.	15,000		C.	15,000	
D.	10,000		D.	9,000	
		120,000			109,000
			Deduct the amount by which B. has exceeded his income for the year, *i.e.*, B.'s *deficit*	10,000	
			Add the amount by which D.'s income for the year has exceeded his expenditure, *i.e.*, D.'s *surplus*	1,000	
			Total *Deduction*		9,000
			Leaving A.'s expenditure, inclusive of the grants made during the year to B., C., and D.		100,000
			A.'s surplus is, therefore		20,000
				£.	120,000

Turning to the Cash Account, the joint balance will, as I have already shown, be increased during the year from 200,000*l.* to 211,000*l.* The separate Accounts will stand thus :—

A.'s CASH ACCOUNT.

Cr.			*Dr.*		
		£.			£.
Balance, 1st January 1882 - - -		100,000	Expenditure, 1882 - - -		50,000
Revenue, 1882 - - - - -		70,000	Balance, 31st December 1882 - -		120,000
	£.	170,000		£.	170,000

B.'s CASH ACCOUNT.

Cr.			*Dr.*		
		£.			£.
Balance, 1st January 1882 - - -		50,000	Expenditure, 1882 - - - -		35 000
Revenue, 1882 - - - - -		25,000	Balance, 31st December 1882 - -		40,000
	£.	75,000		£.	75,000

C.'s CASH ACCOUNT.

Cr.			*Dr.*		
		£.			£.
Balance, 1st January 1882 - - -		30,000	Expenditure, 1882 - - - -		15,000
Revenue, 1882 - - - - -		15,000	Balance, 31st December 1882 - -		30,000
	£.	45,000		£.	45,000

D.'s CASH ACCOUNT.

Cr.			*Dr.*		
		£.			£.
Balance, 1st January 1882 - - -		20,000	Expenditure, 1882 - - - -		9,000
Revenue, 1882 - - - - -		10,000	Balance, 31st December 1882 - -		21,000
	£.	30,000		£.	30,000

If A. be regarded as the Government of India, B., C., and D. as the Provincial Governments, B.'s deficit of 10,000 *l.* as the entry "Provincial and Local Deficits," and D.'s surplus of 1,000 *l.* as the entry "Provincial and Local Surpluses," a correct idea will be gained of the precise nature of the adjusting entries which appear in the Accounts and Estimates of the Government of India under the head of "Provincial and Local Surpluses and Deficits."

1 March 1883. *E. Baring.*

APPENDIX V.

TRADE.

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APPENDIX V.

TRADE.

£. 1 = *R.* 10.

	From 1st April to 31st January	
	1881–82.	1882–83.
IMPORTS:	£.	£.
Private Merchandise	39,169,484	41,945,202
Government Stores	1,806,552	1,744,747
TOTAL Merchandise	40,976,036	43,689,949
Treasure, private	7,987,135	12,038,557
TOTAL Imports £.	48,963,171	55,728,506
EXPORTS:		
Private Merchandise	64,445,283	65,770,066
Government Stores	55,343	73,238
TOTAL Merchandise	64,500,626	65,843,304
Treasure, private	923,140	710,235
„ Government	2,360	54,400
TOTAL Exports £.	65,426,126	66,687,939
SURPLUS of EXPORTS of Merchandise	23,524,590	22,153,355
„ IMPORTS of Treasure	7,061,635	11,193,922
Net Surplus of Exports £.	16,462,955	10,959,433
SECRETARY of STATE'S BILLS *paid* from 1st April to 31st January	17,381,100	12,804,500

STATEMENT showing the QUANTITIES and VALUE of Articles IMPORTED into *British India* (from Foreign Countries) which were EXEMPTED FROM CUSTOMS DUTY by the Indian Tariff Act XI. of 1882, for the Ten Months ending 31st January 1882-83, compared with the corresponding period of the Year 1881–82.

ARTICLES.	Ten Months ending January 1881-82.		Ten Months ending January 1882-83.		Increase or Decrease per Cent. in 1882-83.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		*Rs.*		
Apparel, &c. *val.*	- -	54,42,523	- -	65,01,404	- -	+ 19·46
Caoutchouc manufactures „	- -	1,56,838	- -	1,76,674	- -	+ 12·65
Chinese and Japanese ware, &c. „	- -	3,26,141	- -	3,23,593	- -	— 0·78
Clocks and watches *No.*	58,266	6,67,164	63,894	7,73,612	+ 9·66	+ 15·96
Corals, real *lbs.*	122,218	14,74,285	132,994	16,75,010	+ 8·82	+ 13·62
Corks *cwt.*	1,399	2,13,304	1,331	1,98,158	— 4·86	— 7·10
Cotton, twist and yarn *lbs.*	34,324,676	2,70,62,119	38,302,151	2,90,93,069	+ 11·59	+ 7·50
„ piece-goods, grey *yds*	910,220,670	10,64,30,612	927,742,341	10,85,62,460	+ 1·92	+ 2·00
„ „ „ white „	227,472,742	2,99,26,541	185,738,511	2,66,70,356	— 18·35	— 10·88
„ „ „ coloured, &c. „	209,597,884	3,25,78,305	271,283,888	4,21,79,890	+ 29·43	+ 29·47
„ „ „ other sorts *val.*	- -	12,89,448	- -	18,01,640	- -	+ 39·72
„ thread, sewing *lbs.*	536,431	7,50,852	736,572	9,40,811	+ 37·31	+ 25·30
„ other sorts of manufactures *val.*	- -	10,17,178	- -	12,13,954	- -	+ 19·35
Drugs and medicines „	- -	32,05,220	- -	33,16,856	- -	+ 3·48

STATEMENT showing the Quantities and Value of Articles Imported into *British India*—continued.

ARTICLES.	Ten Months ending January 1881–82.		Ten Months ending January 1882–83.		Increase or Decrease per Cent. in 1882–83.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		*Rs.*		
Dyeing and colouring materials - - *val.*	- -	14,09,044	- -	16,43,788	- -	+ 16·66
Earthenware and porcelain - - - „	- -	12,92,524	- -	13,53,642	- -	+ 4·73
Fireworks - - - - - - - „	- -	4,23,771	- -	5,51,116	- -	+ 30·05
Glass - - - - - - - - „	- -	37,97,484	- -	40,08,198	- -	+ 5·55
Gums and resins - - - - *cwt.*	85,570	12,02,509	75,719	10,15,801	— 11·51	— 15·53
Hardware and cutlery, &c. - - - *val.*	- -	51,32,044	- -	63,06,018	- -	+ 22·88
Instruments and apparatus - - - „	- -	11,15,780	- -	12,21,156	- -	+ 9·44
Ivory - - - - - - - - „	- -	17,76,039	- -	17,53,543	- -	— 1·27
Jewellery - - - - - - - „	- -	5,09,721	- -	11,35,962	- -	+ 122·86
Plate - - - - - - - - „	- -	71,830	- -	69,916	- -	— 2·66
Matches, lucifer and other - - - „	- -	11,40,934	- -	14,43,364	- -	+ 26·51
Metals, brass - - - - - *cwt.*	7,922	4,40,351	10,658	5,72,089	+ 34·54	+ 27·31
„ copper - - - - - - „	282,383	1,22,42,027	372,927	1,60,38,481	+ 32·07	+ 31·01
„ iron - - - - - - „	1,956,990	1,12,35,125	2,624,664	1,54,58,542	+ 34·12	+ 37·59
„ lead - - - - - - „	54,772	7,73,225	60,567	8,19,712	+ 10·58	+ 6·01
„ quicksilver - - - - *lbs.*	94,546	1,02,467	330,368	3,46,586	+ 249·43	+ 238·24
„ steel - - - - - - *cwt.*	137,939	10,46,326	156,273	12,04,113	+ 13·29	+ 15·08
„ tin - - - - - - - - „	22,975	14,16,185	36,731	23,98,275	+ 59·87	+ 69·35
„ zinc, &c. - - - - - „	111,665	11,16,744	116,132	11,36,853	+ 4·00	+ 1·80
„ unenumerated - - - - - „	3,620	2,67,685	4,559	3,00,378	+ 25·94	+ 12·21
Paints and colours - - - - *val.*	- -	17,28,259	- -	19,50,692	- -	+ 13·39
Pasteboard, millboard, &c. - - - *cwt.*	3,013	33,544	2,849	30,968	— 27·19	— 7·68
Perfumery - - - - - - - *val.*	- -	411,741	- -	4,77,091	- -	+ 15·87
Provisions - - - - - - - „	- -	89,43,077	- -	92,52,517	- -	+ 3·46
Shells and Cowries - - - - - „	- -	3,41,579	- -	4,13,964	- -	+ 21·19
Silk, raw - - - - - - - *lbs.*	1,527,907	64,76,635	2,197,135	98,62,679	+ 43·80	+ 52·28
„ manufactures, thread, sewing - „	1,511	14,948	2,493	25,505	+ 64·99	+ 70·62
„ „ piece goods - - *yds.*	9,683,341	1,00,86,934	7,237,675	75,76,191	— 25·26	— 24·89
„ „ goods of silk, mixed, &c. - „	1,286,830	8,98,894	956,274	6,68,276	— 25·69	— 25·66
„ „ other sorts - - - *lbs.*	1,458	6,927	809	6,163	— 44·51	— 11·03
Spices - - - - - - - - „	29,538,310	42,50,166	28,503,391	44,14,709	— 3·50	+ 3·87
Stationery - - - - - - - *val.*	- -	11,19,045	- -	12,55,399	- -	+ 12·18
Sugar, refined, &c. - - - - *cwt.*	666,587	1,07,04,591	519,367	84,07,105	— 22·09	— 21·46
Sugar, unrefined, &c. - - - - „	3,392	15,168	3,147	12,748	— 7·22	— 15·95
Tea - - - - - - - - *lbs.*	2,393,413	17,10,001	2,027,119	14,92,445	— 15·30	— 12·72
Tobacco - - - - - - - - „	1,146,803	5,19,900	1,316,350	7,10,332	+ 14·79	+ 36·63
Toys - - - - - - - - *val.*	- -	8,79,488	- -	9,11,342	- -	+ 3·62
Umbrellas - - - - - - - *No.*	2,361,122	16,58,759	2,708,598	18,67,341	+ 14·72	+ 12·57
Wool manufactures, piece goods - - *yds.*	8,209,341	84,97,119	6,043,100	67,68,337	— 26·39	— 20·35
„ „ shawls - - - *No.*	384,586	7,49,207	345,374	7,84,277	— 10·20	+ 4·68
„ „ braids - - - *lbs.*	193,492	3,91,642	210,686	4,01,482	+ 8·89	+ 2·51
„ „ other sorts - - „	582,651	6,43,480	678,865	6,69,424	+ 16·51	+ 4·03

MEMORANDUM on the Import of Government Stores from Europe.*

1. As regards Government stores, the returns for the 10 months ending 31st January 1883, compared with the corresponding period of the year 1881-82, show reductions, to a greater or less extent, in the following articles:—

Apparel.
Carriages and carts.
Drugs and medicines.
Hardware and cutlery.
Instruments and apparatus.
Leather and leather-goods (boots, shoes, &c.)
Malt liquor.
Machinery and mill-work.
Railway plant and rolling-stock.
Parts of ships.
Woollen piece-goods.

In malt liquor and leather and woollen goods the reductions are particularly noticeable. In these cases and in all the others above mentioned, except machinery and railway material, the reductions are certainly due to the substitution of Indian goods of similar kinds for articles heretofore imported from Europe.

2. On the other hand, there have been increases, more or less large, in the following articles:—

Arms and ammunition and military stores.
Chemical products.
Coal.
Cotton piece-goods.
Flax goods (canvas, &c.).
Spirits and wines.
Metals of all kinds.
Paper and stationery.
Telegraph materials.

With the exception of paper and stationery, these are either goods of a class not now made in the country, or they are required at places where Indian goods cannot be laid down as cheaply as imported goods. For instance, English coal is cheaper at Kurrachee than Indian coal. The cotton piece-goods imported are generally of a kind not yet made in India.

3. The increase in paper and stationery is more apparent than real. The superintendent of stationery for two or three years bought his paper and stationery in the market under orders from the Government of India, and his purchases appeared during that time under the head of general trade, not under Government stores. This practice having been stopped, and paper and stationery now coming from the Store Department of the India Office, the European supplies of the Stationery Office now appear under Government Stores. Some progress is being made in the manufacture of paper in India, but it has, as yet, unfortunately, been only found possible to make the coarser kinds of paper used by the Government.

4. The total of the whole imports of Government stores for the 10 months compared with the corresponding period of 1881-82 show a reduction of from 1,806,552 *l.* to 1,744,747 *l.* or 61,805 *l.* Some gradual progress is thus being made in the direction of substituting Indian-made articles for those of English manufacture; but it will not be possible to make any very sensible impression upon the total amount of stores imported from England, until iron work and machinery, equal in quality and not superior in price to the English articles, can be manufactured in India.

1st March 1883. *E. Baring.*

* On this subject see also General Wilson's Minute (Appendix VI., p. 101).

APPENDIX VI.

THE MILITARY BUDGET ESTIMATES, 1883-84.

MINUTE by the Honourable Lieutenant-General *T. F. Wilson*, C.B.

APPENDIX VI.

The Military Budget Estimates, 1883-84.

Minute by the Honourable Lieutenant General *T. F. Wilson*, C.B.

The estimated net cost of the Army in India for the financial year 1883-84 is 11,194,000 *l.*, being 95,700 *l.* less than what it was for the current year.

In the face of the reductions carried out in the Native Army last year, this result may at first appear disappointing, but examination of the different items will remove this idea, and show that there is no cause for other feeling than that of satisfaction with the accounts generally.

In considering the subject, it must be kept prominently in view that, although a large reduction in the number of regiments was made during the past year, still no reduction in the total number of fighting men was effected. On the contrary, the reverse is the case; for, while the number of corps was reduced, the strength of those to be maintained was increased; infantry from 712 to 832 of all ranks in each of the corps, other than the five Goorkha regiments, which, with the sanction of the Secretary of State, are maintained at an extra strength of 912 of all ranks; and Cavalry from 457 to 550, with the exception of the Madras Cavalry, which remains unchanged.

Thus the total establishment of the three Native Armies in India is 111,411, or 436 men in excess of what it was before the reduction of the regiments took place.

The previously existing total number of British officers has been maintained much as before, by the addition of one to each regiment of Cavalry and Infantry, whereby only ten regimental officers, excluding medical officers, have been reduced.

Thus the changes have resulted in a very small reduction in the strength of officers, and a material increase in the aggregate numbers of the rank and file of the regiments retained, while a large saving, estimated altogether at 103,183 *l.*, has been effected. As foretold last year, however, a considerable portion of these savings has been absorbed by the payment of gratuities, compensation, and pensions to officers and men of the corps reduced. The compensation and gratuities have been paid, and there will be no further claims to meet on this account; but the pensionary charges have been largely increased. This abnormal charge will gradually be reduced as the pensioners decrease; still, for some years to come there will undoubtedly be a large sum needed to meet the item No. 18, "Military Pensions."

The economical effects of the reforms carried out would have been more apparent, but for two accidental and not to be foreseen circumstances.

The first refers to the settlement between the India Office and the War Office for non-effective charges, which have gradually fallen into arge arrears, with the result that the Secretary of State has now decided to pay off the amount due by spreading the payment of it over a number of years, commencing with an instalment of 100,000 *l.* as a first annual payment.

Secondly, a large increase has been required to Grant No. 10, consequent upon the unpleasant discovery that for some time past the ammunition factory at Kirkee has been turning out imperfect ammunition, large quantities of which have been condemned, and to meet the loss we have had to materially increase the outturn of the ammunition factories in order to complete the reserves.

Thus, had it not been for the arrears due to the War Office, and the defects discovered in the ammunition manufactured at Kirkee, a much larger saving would have been exhibited; a saving which has been effected in conjunction with changes resulting in increased efficiency and strength.

There has been no change in the number of regiments and batteries on the establishment of the British troops in India, but there is a trifling increase in the total strength of men.

Going further into detail, I would observe that in Grant No. 5, "Remount and Cattle Supplies and Service," there is an increase of 59,196 *l.* This is due to the unusually large number of horses required to meet annual waste and complete the reserve, an exceptionally small number of remounts having been purchased during the current financial year. We were too sanguine last year, and should have bought more horses, but it was a fault on the right side, and the keep of these extra horses for the better part of a year has been saved.

There is also an increase in Grant No. 6, "Clothing." This is caused by the provision of a large sum (16,300 *l.*) which will become due to Messrs. Cooper and Allen, local contractors, for their first supply of country-made boots for the Army. This payment will, however, cause a corresponding decrease in the home charges.

Grants 3 and 9, "Regimental Pay, Allowances and Charges," and "Medical Establishment, Service and Supplies," must be considered together, because, while the former shows a decrease of very nearly 255,000 *l.*, the latter records an increase of 70,467 *l.*, the saving on both Grants combined being 184,519 *l.*, a result mainly due to the reduction of regiments and establishments and the Army Medical Department. The

complete

complete introduction of the station hospitals in place of the regimental hospitals has also contributed to this very large decrease in military expenditure.

Under the head of Grant 10, "Ordnance Establishment, Stores and Camp Equipage," there is an increase which is accounted for by the necessity for replacing the faulty ammunition manufactured at Kirkee, and to which reference has already been made. There is also an increase of 11,000 *l.* for camp equipage in Bengal and Madras. In Madras, however, the increased charges for camp equipage are counterbalanced by the abolition of the depôt at Nagpore, and reductions in the Gunpowder Factory at Madras, and the depôt at the Mount. The increase includes 5,800 *l.* provided for the purchase, in the local market, of canvas for the Ordnance Department, Bombay. There will be a corresponding decrease in the home indent.

The excess over last year's Budget Estimate in Grant 13, "Sea Transport Charges," is chiefly due to an increase of 5,800 *l.* in the charges for the Indian trooping service, the Estimate for 1882–83 having proved too low.

The saving in Grant 4, "Miscellaneous Services," would have been larger but for the necessity which has arisen for providing for a camp of exercise at Bangalore; a measure which has been strongly urged upon the Government of India by the local Commander in Chief and the Commander in Chief in India, it being considered very desirable to give the Madras Army the advantage of instruction in field duties, and some of the more important operations which would devolve upon officers, soldiers, and departments under the conditions of war.

In Grant No. 15, "Volunteers," provision is made for the additional sum of 3,362 *l.* This increase is a welcome one, being rendered necessary by the considerable increase to the number of volunteers in India which has taken place during the past year.

Under the head of Grant 17, "Retired Officers," there is a small increase made in order to provide for the possible payment to officers in India of commuted pensions. But it must be remembered that, whilst this increases expenditure in India, it proportionably decreases home charges.

Grant No. 18, "Military Pensions," exhibits increased expenditure. This is on account of pensions due to the Afghan war, and the recent large reductions in the native army.

Such, briefly, are the principal variations in the items of military expenditure in India, the net decrease on the whole being, as compared with the Estimates of last year, 95,700 *l.*

Efforts to reduce military expenditure in India have not been confined to the native army. The number of siege guns to be maintained has been reduced by 45 pieces, with a corresponding reduction of 179 bullocks required for their transport. The ordnance depôts at Peshawar, Belgaum, and Nagpore have been abolished, while large reductions have been effected in the depôt at St. Thomas's Mount, Madras.

In the explanation relative to military expenditure in India which I gave last year, I referred to the intention to immediately extend to the other presidencies the station hospital system, by means of which one British hospital takes the place of several in a cantonment. This measure, which has been found to work admirably, has, during the past year, been further developed, with the result that the Army Medical Department has been further reduced, the strength in officers being now 300 as compared with the old establishment of 373 officers, exclusive, in both cases, of the administrative grades.

The Subordinate Medical Department has also been reduced by ten assistant apothecaries, and there are other contemplated changes which are calculated to further reduce expenditure; but their financial effects cannot, at present, be estimated. Reductions in the same direction will follow in the Bombay and Madras establishments.

The married establishment of British soldiers has been fixed at—

Warrant Officers	All.
Non-commissioned officers	All.
Royal Artillery	Eight per cent for five years, then 6 per cent.
Infantry	Four per cent.

A considerable portion of the reduction on this account has already taken place.

The estimate provides for the following sanctioned changes:—

(*a.*) Increase in the establishment of non-commissioned officers in heavy and field batteries.

(*b.*) Grant to quartermasters and riding masters of British troops of the increased allowance due to the changes in their relative rank.

(*c.*) Improvement in the position of the native non-commissioned officers by the grant to them of good-conduct pay.

(*d.*) Formation of two army hospital corps for Madras and Bombay, similar to the one adopted in Bengal, and the appointment of an apothecary to supervise the detailed administration of the Bengal army hospital corps.

(*e.*) A considerable increase in the amount of practice ammunition for all the troops, European and native.

In addition to the above, the new transport scheme, which has been fairly started in all three presidencies, has been provided for.

The late war in Afganistan forcibly brought to light many imperfections in our old system of transport, with its attendant enormous expenditure consequent on the want of a proper organisation during a period of peace, and incapability of rapid expansion when war took place. For some time past this subject has been under the consideration of the Government, and during the past summer the Secretary of State has sanctioned proposals which provide for the equipment of the troops protecting the various frontiers with half transport on service scale, also for certain forces which will be held ready for local service or dispatch to a distinct point, the approximate numbers of which are in all 46,000 men.

Under this scheme the country is divided into circles, each with a depôt centre, where a certain amount of transport is to be kept on a peace footing, capable of expansion in time of war. Training depôts are provided for at the largest stations in India, where detachments will be sent, so that officers and men may go through a course of transport training.

Power is given to mobilise forces as follows within the provincial areas:—

	Men.
Punjab	10,000
Bengal	10,000
Bombay	8,000
Madras	5,000

Arrangements are being made by which the resources of the country in transport will be known, so that it will be easy, at short notice, to supplement the transport in time of need to meet the requirements of war.

The total approximate amount of transport to be maintained in India will be as follows:—

Elephants	600
Camels, Government	396
„ hired	2,500
Mules, Government	8,100
Pack bullocks	1,000
Army transport carts	1,300

Equivalent to a maundage of 51,000 maunds.

A permanent staff for the supervision of the above is provided as follows:—

BENGAL.

1 Deputy Commissary-General, Transport.
1 Assistant Commissary-General, Transport.
2 Deputy Assistant Commissaries-General, Transport.
2 Deputy Assistant Commissaries-General, Transport, 2nd class.
5 Sub-Assistant Commissaries General.

11 Commissioned Officers.

MADRAS.

1 Assistant Commissary-General.
2 Deputy Assistant Commissaries-General.
2 Sub-Assistant Commissaries-General.

5 Commissioned Officers.

BOMBAY.

1 Assistant Commissary General.
1 Deputy Assistant Commissary-General.
2 Sub-Assistant Commissaries-General.

4 Commissioned Officers.

The following subordinate establishment has also been provided:—

BENGAL.	MADRAS.	BOMBAY.
1 Deputy Assistant Commissary.	2 Conductors.	1 Conductor.
5 Conductors.	3 Sub-Conductors.	1 Sub-Conductor.
7 Sub-Conductors.	5 Serjeants.	3 Serjeants.
10 Serjeants.	10 Total.	5 Total.
23 Total.		

Provision

Provision has been made for the cost of this establishment, for equipment, repairs to buildings, allowances to regimental transport staff, pension to inferior servants, &c. The total cost will be about 280,000 *l.* per annum.

The old moveable column system has been abolished, as it was found an expensive and comparatively useless arrangement. The carriage kept up under that system could not be readily mobilised, and the new transport service will be much more efficient and less expensive.

Consequent on there having been a surplus of mules over requirements, the transport service has been started (since the conclusion of the Egyptian war), with selected animals throughout, and both they and their equipment are in first-rate order.

An efficient ambulance service in connection with the transport service is being organised in each of the presidencies, which will, it is hoped, provide the army with a percentage of sick transport and equipment on a sounder footing than hitherto, and at no additional cost to the State.

The introduction of the new transport service into the Madras and Bombay Presidencies has been rendered an easy matter, owing to the cordial co-operation of the local authorities in meeting the wishes of the Government of India.

The new scheme, though not at the time nearly completed, has had full trial during the late war in Egypt, for, while only in course of formation, it was called upon suddenly to supply carriage for 13,201 fighting men and followers, and 5,915 animals, with officers and drivers complete. These proceeded to Suez at the worst period of the monsoon weather, in August and September of last year; and, whilst in Egypt, the entire success of the new pattern saddle, the completeness of the supervision provided, the advantage of trained attendants, and of regiments being instructed in loading and packing, were fully exemplified.

For some time past the Government of India has recognised the need of applying a remedy to the stagnation in promotion which existed in the cavalry cadres of the three Presidencies, and the consequent supersession in substantive rank of the local cavalry officers by the staff corps and general lists. To this end the Secretary of State has recently sanctioned measures for ameliorating the position of the cadre officers of the local cavalry lists suffering from retarded promotion, especially in the junior grades, by allowing all the option of receiving staff corps rates of promotion with staff corps rates of pay, on their waiving their claims to the higher cavalry pay when unemployed; those who accepted the above condition being also allowed to attain to colonel's allowances after 38 years' service. These measures have been recently introduced, and have removed all legitimate grounds of complaint, but the additional cost will hardly fall short of 7,000 *l.* yearly.

For this change, and all other changes enumerated above, full provision has been made in the estimate.

The fact that next year is leap year calls for a passing remark. The increase on this account for the extra day's pay and rations for British troops, and for the extra forage for horses, &c., is estimated roughly at about 6,000 *l.*

Turning to the Home Charges—

The estimate provides for 195,800 *l.* on account of changes which have been made under the orders of the Home authorities. This sum is in excess of the Budget Estimate for 1882-83; the increase, however, being largely met by reductions aggregating 175,600 *l.*, leaves a net increase of 20,200 *l.* as compared with the Budget Estimate of 1882-83.

The large decrease in the home charges which it was anticipated would result from the policy of substituting, as far as possible, local stores and supplies for articles hitherto imported, has been fully realised. The saving on this account is 124,100 *l.* In this direction of late years much has been done. The expenditure for home stores, including freight, which was in 1877-78, 1,154,460 *l.*, is now estimated for the coming financial year at 504,800 *l.* Within the past five years reduction has been effected in this one account to the extent of 649,660 *l.*

The economy effected in the above item is, however, nearly all absorbed by the arrangement made at home to commence to liquidate the large arrears due to the War Office for non-effective charges, and 100,000 *l.* has this year been set aside as a first annual instalment of the debt.

Last year I pointed out that the charges for retired pay for officers of the Indian army would annually increase until the year 1897 is reached, and this year's estimate makes increased provision on this account. Indeed, these non-effective home charges and their annually increasing cost forcibly remind us of what was said by the Secretary of State for War in the House of Commons on the 24th June 1881, that it would not be before 1893 that the heavy dead weight which was due to that service would begin to diminish, and that meanwhile it would increase, and the automatic increase of pensions would continue, whatever economies might be effected.

Such, briefly, are the remarks I desire to make on the Military Budget Estimate for the year 1883-84. Fully recognising my responsibility for military expenditure, I have not accepted them without much criticism and examination, and they have caused me anxiety. But on the whole I am satisfied with them, because they maintain the British Army at its normal strength in batteries and regiments, and they provide for an addition to the aggregate strength of the army, have provided each regiment with an additional British officer, and have effected a change in organisation which has brought about the elimination

from the ranks of the Bengal army of the non-fighting classes, while adding to the establishment of the regiments retained men of the warlike classes. This has been done, and improvement in establishments has been gained at a considerable reduction of expenditure, while, consequent on the liberal concessions sanctioned by the Secretary of State to the men discharged, and the care exhibited by the military authorities, the changes have been carried into effect without difficulty, and have been accepted by the army without a murmur, and without any of the disquieting effects which were by some anticipated.

Finally, I would say that, if Government are asked what proof they have that the efficiency of the Army has been improved, and that the reduction of cadres has not gone too far, and too much reduced our military establishment, I reply that, while we have reduced the number of our regiments, selecting in Bengal some of those which were almost wholly recruited from the least warlike of the classes in India, we have materially added to the strength of those maintained, have increased the European element in each, and made them capable of proceeding on service without extraneous aid from transfers to them; and that, although the demand for Native troops for Egypt came to us at quite the most inconvenient moment it could have done, in July last, just as the reductions sanctioned by the Secretary of State had been carried out, and the Government were some 7,000 men short of establishment, no difficulty was found in furnishing the required number of troops, and, within eleven days of the receipt of the order directing sea transport to be engaged, the first detachment had sailed from Bombay, and was quickly followed by 46 transports with troops, horses, followers, and land transport fully complete; and, if another 5,000 men had been needed, the Government of India could without difficulty have provided them. This, I think, furnishes a satisfactory reply to those who have asserted that the reductions carried out last year went too far, and dangerously weakened our military strength in India.

10 March 1883. *T. F. Wilson.*

RETURN.

EAST INDIA
(FINANCIAL STATEMENT).

Ordered, by The House of Commons, *to be Printed,*
20 *April* 1883.

[*Price* 1 *s.* 3 *d.*]

135.

H.—23. 5. 83.

Under 10 *oz.*

EAST INDIA (PUBLIC WORKS).

RETURN to an Address of the Honourable The House of Commons, dated 3 April 1883;—*for*,

"COPY of a RESOLUTION, CIRCULAR, or ORDER of the GOVERNMENT of INDIA, No. 1450–1472, dated the 29th day of November 1881, in which it is ordered that, after the 1st day of January 1882, 'all Business hitherto conducted in the PUBLIC WORKS DEPARTMENT in connection with MILITARY WORKS shall be transferred to the MILITARY DEPARTMENT.'"

India Office,
5 April 1883.

J. K. CROSS,
Under Secretary of State.

(Mr. Carbutt.)

Ordered, by The House of Commons, *to be Printed*,
8 *June* 1883.

COPY of a RESOLUTION, of the GOVERNMENT OF INDIA, No. 1450-1472, dated the 29th day of November 1881, in which it is ordered that, after the 1st day of January 1882, "all Business hitherto conducted in the PUBLIC WORKS DEPARTMENT in connection with MILITARY WORKS shall be transferred to the MILITARY DEPARTMENT."

TRANSFER of the Administration of MILITARY WORKS from the PUBLIC WORKS to the MILITARY DEPARTMENT.

Nos. 1450—1472 G, dated 29th November 1881.

RESOLUTION,—By the Government of India, Public Works Department.

RESOLUTION.

THE Governor General in Council is pleased to direct that all the business hitherto conducted in the Public Works Department in connection with Military Works shall be transferred to the Military Department on the 1st January 1882. On and after that date, therefore, all Local Governments and Administrations, and the Inspector General of Military Works, will address the Secretary to the Government of India in the Military Department on all matters connected with Military Works and the Barrack Department, and will submit to the Military Department all reports, returns, budget estimates, &c., that have hitherto been received in the Public Works Department.

2. The Military Works in Biluchistan will, from the 1st January 1882, be placed directly under the Inspector General of Military Works, and the execution of the Civil Works under that agency will, to prevent the necessity for a duplicate establishment, be also entrusted to the Inspector General; the Agent, Governor General, in respect of the latter works, corresponding with the Secretary to the Government of India in the Public Works Department.

3. On the above-mentioned date all the officers on the list of the Military Works Branch, both in the Public Works and the Barrack Department, and all subordinates, whether civil or military, will be at the disposal of the Military Department.

4. The sanctioned post of Assistant Secretary for dealing with military works in the Public Works Department will be transferred to the Military Department. The Officiating Assistant Secretary, Major W. G. Cumming, R.E., will be placed temporarily at the disposal of the Military Department, his name remaining, as at present, in the public works list of British Burmah as a supernumerary. The necessary changes in office establishment will be carried out.

5. The Accountant General of the Public Works Department will, *quoad* military works business, be under the orders of the Military Department. The accounts, offices, and subordinates of military works accounts will be placed at the disposal of the Military Department, will remain for purposes of promotion on the public works list, but will be liable to exchange with the officers and accountants of the Public Works Department, subject to concurrence of the Military

Military Department. No change will be made in the manner of dealing with the accounts, except that correspondence with the Government of India will be dealt with in the Military Department.

6. Until further orders, if any such should prove necessary, all the rules of the Public Works Department, both in relation to the staff and the mode of carrying on work, will continue to be applicable to the military works branch after its transfer. Under this provision the chief and superintending engineers of the military works branch remain, for the present, for purposes of promotion only, on the public works lists.

ORDER.

Ordered.—That this Resolution be communicated to the Military Department, and to the Local Governments and Administrations and Officers named in the margin*; also that it be published in the "Gazette of India."

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* The Governments of Madras, Bombay, Bengal, North Western Provinces and Oudh, and Punjaub in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burmah, Assam and Coorg.
The Resident, Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Biluchistan.
The Accountant General, Public Works Department.
The Inspector General of Military Works.
The Director General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.
The Director General of Telegraphs in India.
The Director in Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.

EAST INDIA (PUBLIC WORKS).

COPY of a RESOLUTION of the GOVERNMENT of INDIA, No. 1450–1472, dated 29 November 1881, in which it is ordered that, after 1 January 1882, "all Business hitherto conducted in the PUBLIC WORKS DEPARTMENT in connection with MILITARY WORKS shall be transferred to the MILITARY DEPARTMENT."

(*Mr. Carbutt.*)

Ordered, by The House of Commons, *to be Printed*,
8 *June* 1883.

[*Price* ½ *d.*]

194.

Under 1 *oz.*

H.—20. 6. 83.

EAST INDIA (PUBLIC WORKS DEPARTMENT)

RETURN to an Address of the Honourable The House of Commons, dated 1 May 1883;—*for*,

"COPY of GENERAL CIRCULAR No. IV., PUBLIC WORKS, dated the 17th day of March 1883, CONDITIONS under which ROYAL ENGINEER OFFICERS of the INDIAN PUBLIC WORKS DEPARTMENT will be permitted to join the SCHOOL of MILITARY ENGINEERING at *Chatham*."

India Office,
4 May 1883.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Carbutt.*)

Ordered, by The House of Commons, *to be Printed*,
8 *June* 1883.

COPY of GENERAL CIRCULAR No. IV., PUBLIC WORKS, dated the 17th day of March 1883, CONDITIONS under which ROYAL ENGINEER OFFICERS of the INDIAN PUBLIC WORKS DEPARTMENT will be permitted to join the SCHOOL of MILITARY ENGINEERING at *Chatham*.

Government of India, Circular No. IV., Public Works Department (General).

Fort William, 17th March 1883.

THE following is forwarded to the Local Governments, Administrations, and officers marginally noted,* for information.

By Order,
G. H. D. Walker,
Officiating Under Secretary to the
Government of India.

No. 34 (Military), dated 25th January 1883.

From the Secretary of State for India to the Government of India.

I HAVE had under my consideration in Council a letter from the Government of Madras, in the Public Works Department, dated 10th June 1882, No. 22—1447, regarding the continued absence from duty in India of Major R. F. Morris, an Executive Engineer in the Public Works Department.

2. The Government of Madras observe that Major Morris has been absent from India since April 1879, and they are of opinion that, under the circumstances, he has forfeited his appointment in the Public Works Department, and that they are authorised to make permanent promotions in his place.

3. To this proceeding they ask my approval.

4. Major (then Captain) Morris was granted two years' furlough by the Government of Madras in April 1879, and left India on the 8th April. He joined the School of Military Engineering to study for promotion on the 27th September 1879, and remained there till the 29th February 1880. He joined the depôt on the following day, and quitted it on the 1st July 1881 on promotion to the rank of Major. He again joined the School of Military Engineering on the same day (1st July) for a special course of instruction in telegraphy, and finally quitted Chatham on the 1st October 1881, and resumed his furlough, which expires in April 1883, when he will have been more than four years absent from India.

5. As

* The Governments of Madras, Bombay, Bengal, the North Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners of the Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Beluchistan.
The Accountant General, Public Works Department.
The Inspector General of Military Works.
The Director General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Director General of Telegraphs in India.
The Director in Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.

5. As the regulations stand at present, Major Morris is entitled to resume the rank in the department he occupied before going on leave, and I am therefore unable to sanction permanent promotions being made in his place in the Public Works Department.

6. It appears to me, however, to be obviously undesirable that an officer serving for a limited tour of duty in India should be absent from his department for so long a period as is likely to arise in this case, and that, with the view of guarding departmental interests in India, the existing regulations require modification.

7. I have, therefore, decided, with the concurrence of His Royal Highness the Field Marshal Commanding-in-Chief, that henceforth an officer of Royal Engineers in the Public Works Department, who may elect for service at the depôt or for a course of special instruction at the School of Military Engineering during his furlough, shall not be allowed thereafter to resume such unexpired portion of his furlough as will carry him over an aggregate absence from India of two years, without the sanction of the Government under which he is employed.

8. The prior sanction of the Local Government will also, in each case, be required before allowing an officer to undertake such duty during his furlough, when its performance would necessitate a total absence of more than two years, or to enter on either of such duties at the expiration of his ordinary furlough of two years.

9. I forward, for your Lordship's information, a copy of the correspondence* with the Horse Guards upon the subject.

10. I presume that in the special cases referred to by His Royal Highness the Field Marshal Commanding-in-Chief, of officers permitted to join the School of Military Engineering to study prior to examination for promotion, such short extension of leave as may be necessary to enable them to complete their examinations prior to their return to India will not be objected to.

* Letter to War Office, dated 28th September 1882, No. 12,847. Letter from War Office, dated 8th November 1882.

India Office, No. M. 12,847—82, dated 28th September 1882.

From Major General *A. Johnson*, Military Secretary, to the Under Secretary of State for War.

I AM desired to forward, for the information of the Secretary of State for War and of His Royal Highness the Field Marshal Commanding-in-Chief, the accompanying copy of a military letter received from the Government of Madras, drawing attention to the prolonged absence of Major R. F. Morris, R. E., an Executive Engineer in the Public Works Department of Madras.

The case of this officer appears to the Marquis of Hartington to show that it is necessary, in the interests of the Indian Departments, to modify the existing rules under which it is possible for an officer to be absent for four years or more from departmental duty, with power to then resume his place in the Department.

The Secretary of State in Council proposes, therefore, to inform the Government of India that henceforward an officer of Royal Engineers in the Public Works Department, who may elect for service at the depôt or for a course of special instruction during his furlough, will not be allowed thereafter to resume such unexpired portion of his furlough as will carry him over his aggregate absence of two years without the sanction of the Government under which he is employed. In the same way, the prior sanction of the Local Government will, in each case, be required before allowing an officer to undertake such duty during his furlough, when its performance would necessitate a total absence of more than two years, or to enter on either of such duties at the expiration of his ordinary furlough of two years.

No. 82,502—2, dated 8th November 1882.

From the Secretary, Horse Guards, to the Military Secretary, India Office.

WITH reference to your letter of the 28th September last, No. M. 12,847, I am directed by the Field Marshal Commanding-in-Chief to acquaint you, for the information of the Secretary of State for India in Council, that His Royal Highness concurs generally in the proposal therein made to limit to two years the period during which an officer of Royal Engineers employed in the Public Works Department of India may be allowed to be absent from his duty, with power to resume his place in the department without the special sanction of the Government under which he is employed.

His Royal Highness desires me, however, to point out that, in the case of officers who are permitted to join at the School of Military Engineering for a course of instruction preparatory to examination for promotion, instances may arise in which the officers, from various causes over which they can exercise no control, are unable to pass the required examination strictly within the prescribed two years' furlough, and in such special cases His Royal Highness trusts that the Local Governments concerned will be prepared to grant such short extension as may be necessary for officers to complete their examinations prior to their return to India.

REGULATIONS issued by the Secretary of State for India in Council for the guidance of Officers of Royal Engineers on Leave or Duty from India.

Study for Promotion.

I. LIEUTENANTS and captains of Royal Engineers in the Public Works Department in India, when on furlough in England, will be allowed to spend a certain time on duty at the School of Military Engineering at Chatham.

II. The time to be passed on such duty is to be limited to a maximum of six months after the first eight years of service in India qualifying for furlough, and three months after the second period of six years.

III. Officers will be called upon to pass the required examination on the termination of the period of instruction, and prior to quitting the School of Military Engineering.

IV. Officers who wish to study for promotion must join at Chatham about 1st March or 1st September.

Special Instruction.

V. A limited number of officers of Royal Engineers on the Indian Establishment, while on furlough in England, in addition to those studying for promotion, will be allowed to go through special courses of instruction at the School of Military Engineering in the following subjects :—

1. Field Works.
2. Surveying.
3. Construction.
4. Telegraphy.
5. Photography.
6. Chemistry.
7. Sub-Marine Mining.

VI. The number of officers to whom this privilege shall be granted shall not at any one time exceed four.

VII. The period spent at the School shall ordinarily be limited to six months, but it may be extended to nine months in special cases where officers may desire to go through complete courses of sub-marine mining, and may exhibit special aptitude for that subject.

VIII. As

VIII. As far as possible all applications should be made three months prior to the time at which the officers propose joining at the School of Military Engineering, and the officers should specify the subject or subjects which they wish to take up, in order that the Commandant may make the necessary arrangements for their instruction.

IX. Officers on furlough on medical certificate will only be allowed to go through special courses of instruction when the courses can be completed within the period of their leave.

X. In addition to the above, short classes for instruction in field works and military sketching commence on 1st April and 1st August in each year, and last three months.

General Regulations.

XI. Officers who join the School during their furlough will not be allowed thereafter to resume such unexpired portion of their furlough as will carry them over an aggregate absence from India of two years, without the sanction of the Government under which they are employed.

XII. The prior sanction of the Local Government will also be required before officers are allowed to undergo courses of instruction during their furlough, when their doing so will necessitate a total absence of more than two years, or to enter on such duty at the expiration of their ordinary furlough of two years.

XIII. Officers on furlough on private affairs may reckon the time passed at Chatham either as part of their furlough or as in addition to their furlough (subject to the provisions of paras. XI., XII. and XVIII.)

XIV. In the former case they will receive furlough pay during the period, with lodging allowance at the rates fixed under Indian Regulations, provided they do not occupy public quarters; and in the latter case they will receive English pay and the allowances and other advantages fixed under Royal Warrant for officers of the Imperial Establishment under similar conditions.

XV. Officers on furlough on medical certificate while under instruction may choose at which rate pay shall be issued to them, but in no case will furlough pay be issued after an officer has completed two years' absence from India, or after his leave on medical certificate has expired.

XVI. Officers on furlough on private affairs are expected to reserve a sufficient amount of the leave granted to them in India to enable them to return to their duty before the expiration of such leave; in cases in which the balance of furlough remaining available at the expiration of the term of study is only sufficient to allow for the return voyage to India, they will be allowed one month's leave, previous to embarkation, on English furlough pay. Officers on furlough on medical certificate, whose leave may expire while they are studying for promotion, will also be allowed, on being reported fit to return to duty, a month's leave on English furlough pay after quitting the School.

XVII. A certificate of proficiency will be required in all cases to authorise the period passed in study at Chatham to count as service in India. It will not reckon as service for furlough.

XVIII. The time passed at Chatham at the classes referred to in para. X. is not allowed to reckon as in addition to furlough, or as service in India.

India Office,
May 1883.

EAST INDIA (PUBLIC WORKS DEPARTMENT).

COPY of General Circular No. IV., Public Works, dated 17 March 1883, Conditions under which Royal Engineer Officers of the Indian Public Works Department will be permitted to join the School of Military Engineering at *Chatham*.

(*Mr. Carbutt.*)

Ordered, by The House of Commons, *to be Printed*,
8 *June* 1883.

[*Price* 1 *d.*]

195

Under 1 *oz.*

H. 20. 6. 83.

EAST INDIA (PUBLIC WORKS DEPARTMENT).

RETURN to an Address of the Honourable The House of Commons, dated 15 March 1883;—*for*,

"RETURN showing the relative Number, Rank, Pay, and Pension of CIVIL and MILITARY ENGINEERS Employed by the GOVERNMENT of INDIA, together with the RULES of these Services, and the Total Amount Expended upon PUBLIC WORKS in the Year 1882-83, separating the Establishment Charges from the Gross Expenditure."

India Office,
1 June 1883.

J. K. CROSS,
Under Secretary of State.

(*Mr. Carbutt.*)

Ordered, by The House of Commons, *to be Printed*,
8 *June* 1883.

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196.

RETURN showing the relative Number, Rank, Pay, and Pension, of CIVIL and MILITARY ENGINEERS Employed by the GOVERNMENT of INDIA, together with the RULES of these Services, and the Total Amount Expended upon PUBLIC WORKS in the Year 1882–83, separating the Establishment Charges from the Gross Expenditure.

INDIAN PUBLIC WORKS DEPARTMENT.

No. 1.

RETURN showing the Total Number of Civil and Military Officers of all Ranks Employed in the Public Works Department of Government of *India*, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class	1	4		
2nd Class	2	2		
3rd Class	—	4		
Total Number of Chief Engineers in the Department	3	10	13	
Superintending Engineers:				
1st Class	—	13		
2nd Class	9	4		
3rd Class	8	5		
Total Number of Superintending Engineers in the Department	17	22	39	
Executive Engineers:				
1st Grade	44	38		
2nd Grade	65	22		
3rd Grade	76	18		
4th Grade	35	6		
Total Number of Executive Engineers in the Department	220	84	304	
Assistant Engineers:				
1st Grade	197	29		
2nd Grade	164	17		
3rd Grade	16	2		
Total Number of Assistant Engineers in the Department	377	48	425	
Gross Total Number of Officers in the Department				781

Indian Public Works Department.

No. 1—*continued.*

Return showing the Total Number of Civil and Military Officers of all Ranks Employed in the Public Works Department of Government of *Madras*, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class	—	1		
2nd Class	—	1		
3rd Class	—	1		
Total Number of Chief Engineers in the Department	—	3	3	
Superintending Engineers;				
1st Class	—	2		
2nd Class	—	3		
3rd Class	1	1		
Total Number of Superintending Engineers in the Department	1	6	7	
Executive Engineers:				
1st Grade	2	10		
2nd Grade	6	6		
3rd Grade	4	6		
4th Grade	4	3		
Total Number of Executive Engineers in the Department	16	25	42	
Assistant Engineers:				
1st Grade	25	4		
2nd Grade	11	2		
3rd Grade	—	—		
Total Number of Assistant Engineers in the Department	36	6	42	
Gross Total Number of Officers in the Department				94

Note.—With the exception of the three Officers of the Madras Public Works Department given in Return No. 11, no attempt can be made to distinguish between the Irrigation and General Branches of the Department, as in the Madras Presidency no such distinction exists.

Indian Public Works Department.

No. 1—*continued.*

Return showing the Total Number of Civil and Military Officers of all Ranks Employed in the Public Works Department of Government of *Bombay*, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class	—	1		
2nd Class	—	1		
3rd Class	1	—		
Total Number of Chief Engineers in the Department	1	2	3	
Superintending Engineers:				
1st Class	—	3		
2nd Class	—	1		
3rd Class	—	1		
Total Number of Superintending Engineers in the Department	—	5	5	
Executive Engineers:				
1st Grade	4	8		
2nd Grade	5	6		
3rd Grade	14	—		
4th Grade	5	3		
Total Number of Executive Engineers in the Department	28	17	45	
Assistant Engineers:				
1st Grade	21	7		
2nd Grade	20	2		
3rd Grade	2	—		
Total Number of Assistant Engineers in the Department	43	9	52	
Gross Total Number of Officers in the Department				105

Note.—With the exception of the information given in Returns Nos. 3 and 11, no attempt can be made to distinguish between the several branches of the Public Works Department of the Government of Bombay, as no such distinction exists.

Indian Public Works Department.

No. 2.

Return showing the Total Number of Civil and Military Officers of all Ranks Employed in the Military Works Branch of the Public Works Department of the Government of *India*, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class - - - - - - -	—	1		
2nd Class - - - - - - -	—	—		
3rd Class - - - - - - -	—	—		
Total Number of Chief Engineers in the Department - - -	—	1	1	
Superintending Engineers:				
1st Class - - - - - - -	—	3		
2nd Class - - - - - - -	—	—		
3rd Class - - - - - - -	—	2		
Total Number of Superintending Engineers in the Department -	—	5	5	
Executive Engineers:				
1st Grade - - - - - - -	—	10		
2nd Grade - - - - - - -	—	7		
3rd Grade - - - - - - -	—	8		
4th Grade - - - - - - -	—	4		
Total Number of Executive Engineers in the Department -	—	29	29	
Assistant Engineers:				
1st Grade - - - - - - -	—	22		
2nd Grade - - - - - - -	—	15		
3rd Grade - - - - - - -	—	—		
Total Number of Assistant Engineers in the Department -	—	37	37	
Gross Total Number of Officers of the Military Works Branch in the Department - - - - - - - - -				72

Indian Public Works Department.

No. 3.

Return showing the Total Number of Civil and Military Officers of all Ranks Employed in the Irrigation Branch of the Public Works Department of the Government of *India*, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class - - - - - -	—	—		
2nd Class - - - - - -	1	—		
3rd Class - - - - - -	—	1		
Total Number of Chief Engineers in the Department - - -	1	1	2	
Superintending Engineers:				
1st Class - - - - - -	—	2		
2nd Class - - - - - -	2	1		
3rd Class - - - - - -	1	2		
Total Number of Superintending Engineers in the Department -	3	5	8	
Executive Engineers:				
1st Grade - - - - - -	10	8		
2nd Grade - - - - - -	7	5		
3rd Grade - - - - - -	23	2		
4th Grade - - - - - -	7	—		
Total Number of Executive Engineers in the Department -	47	15	62	
Assistant Engineers:				
1st Grade - - - - - -	52	1		
2nd Grade - - - - - -	42	—		
3rd Grade - - - - - -	2	—		
Total Number of Assistant Engineers in the Department -	96	1	97	
Gross Total Number of Officers in the Irrigation Branch of the Department - - - - - - - - - -				169

INDIAN PUBLIC WORKS DEPARTMENT.

No. 3—*contnued.*

RETURN showing the Total Number of Civil and Military Officers of all Ranks Employed in the Irrigation Branch of the Public Works Department of Government of *Bombay*, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class	—	—		
2nd Class	—	—		
3rd Class	1	—		
Total Number of Chief Engineers in the Department	1	—	1	
Superintending Engineers:				
1st Class	—	—		
2nd Class	—	—		
3rd Class	—	1		
Total Number of Superintending Engineers in the Department	—	1	1	
Executive Engineers:				
1st Grade	1	—		
2nd Grade	5	1		
3rd Grade	6	—		
4th Grade	2	—		
Total Number of Executive Engineers in the Department	14	1	15	
Assistant Engineers:				
1st Grade	13	—		
2nd Grade	9	—		
3rd Grade	1	—		
Total Number of Assistant Engineers in the Department	23	—	23	
Gross Total Number of Officers in the Irrigation Branch of the Department				40

INDIAN PUBLIC WORKS DEPARTMENT.

No. 4.

RETURN showing the Total Number of Civil and Military Officers of all Ranks Employed in the Railway Branch of the Public Works Department, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class	—	2		
2nd Class	—	1		
3rd Class	—	1		
Total Number of Chief Engineers in the Department	—	4	4	
Superintending Engineers:				
1st Class	—	2		
2nd Class	5	—		
3rd Class	3	—		
Total Number of Superintending Engineers in the Department	8	2	10	
Executive Engineers:				
1st Grade	14	8		
2nd Grade	19	6		
3rd Grade	23	3		
4th Grade	10	—		
Total Number of Executive Engineers in the Department	66	17	83	
Assistant Engineers:				
1st Grade	61	4		
2nd Grade	43	1		
3rd Grade	2	—		
Total Number of Assistant Engineers in the Department	106	5	111	
Gross Total Number of Officers in the Railway Branch in the Department				208

Indian Public Works Department.

No. 5.

Return showing the Total Number of Civil and Military Officers of all Ranks Employed under the Government of *Bengal* in the Public Works Department, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class - - - - - - -	—	—		
2nd Class - - - - - - -	1	—		
3rd Class - - - - - - -	—	1		
Total Number of Chief Engineers in the Department - - -	1	1	2	
Superintending Engineers:				
1st Class - - - - - - -	—	—		
2nd Class - - - - - - -	2	1		
3rd Class - - - - - - -	4	—		
Total Number of Superintending Engineers in the Department -	6	1	7	
Executive Engineers:				
1st Grade - - - - - - -	9	4		
2nd Grade - - - - - - -	13	—		
3rd Grade - - - - - - -	13	1		
4th Grade - - - - - - -	5	—		
Total Number of Executive Engineers in the Department -	40	5	45	
Assistant Engineers:				
1st Grade - - - - - - -	33	1		
2nd Grade - - - - - - -	32	—		
3rd Grade - - - - - - -	—	—		
Total Number of Assistant Engineers in the Department -	65	1	66	
Gross Total Number of Officers under the Government of Bengal in the Department - - - - - - - -				120

Indian Public Works Department.

No. 6.

Return showing the Total Number of Civil and Military Officers of all Ranks Employed under the *North-Western Provinces* and *Oude* in the Public Works Department, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class	—	1		
2nd Class	—	—		
3rd Class	—	—		
Total Number of Chief Engineers in the Department	—	1	1	
Superintending Engineers:				
1st Class	—	4		
2nd Class	—	—		
3rd Class	—	2		
Total Number of Superintending Engineers in the Department	—	6	6	
Executive Engineers:				
1st Grade	5	8		
2nd Grade	11	4		
3rd Grade	13	3		
4th Grade	6	—		
Total Number of Executive Engineers in the Department	35	15	50	
Assistant Engineers:				
1st Grade	40	1		
2nd Grade	28	—		
3rd Grade	2	—		
Total Number of Assistant Engineers in the Department	70	1	71	
Gross Total Number of Officers under the North-Western Provinces and Oude in the Department				128

INDIAN PUBLIC WORKS DEPARTMENT.

No. 7.

RETURN showing the Total Number of Civil and Military Officers of all Ranks Employed under the Government of *Punjab* in the Public Works Department, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class - - - - - -	—	1		
2nd Class - - - - - -	—	—		
3rd Class - - - - - -	—	2		
Total Number of Chief Engineers in the Department - - -	—	3	3	
Superintending Engineers:				
1st Class - - - - - -	—	1		
2nd Class - - - - - -	2	1		
3rd Class - - - - - -	—	1		
Total Number of Superintending Engineers in the Department -	2	3	5	
Executive Engineers:				
1st Grade - - - - - -	7	4		
2nd Grade - - - - - -	9	4		
3rd Grade - - - - - -	14	1		
4th Grade - - - - - -	6	—		
Total Number of Executive Engineers in the Department -	36	9	45	
Assistant Engineers:				
1st Grade - - - - - -	31	1		
2nd Grade - - - - - -	29	1		
3rd Grade - - - - - -	1	1		
Total Number of Assistant Engineers in the Department -	61	3	64	
Gross Total Number of Officers under the Government of Punjab in the Department - - - - -				117

Indian Public Works Department.

No. 8.

Return showing the Total Number of Civil and Military Officers of all Ranks Employed under Minor Local Governments and Administrations in the Public Works Department, in December 1882.

	Civil.	Military.	Total of Class or Grade.	Total in the Department.
Chief Engineers:				
1st Class - - - - - -	—	—		
2nd Class - - - - - -	1	1		
3rd Class - - - - - -	—	—		
Total Number of Chief Engineers in the Department - - -	1	1	2	
Superintending Engineers:				
1st Class - - - - - -	—	3		
2nd Class - - - - - -	—	2		
3rd Class - - - - - -	1	—		
Total Number of Superintending Engineers in the Department -	1	5	6	
Executive Engineers:				
1st Grade - - - - - -	9	4		
2nd Grade - - - - - -	13	1		
3rd Grade - - - - - -	13	2		
4th Grade - - - - - -	8	2		
Total Number of Executive Engineers in the Department -	43	9	52	
Assistant Engineers:				
1st Grade - - - - - -	32	—		
2nd Grade - - - - - -	31	—		
3rd Grade - - - - - -	7	—		
Total Number of Assistant Engineers in the Department -	70	—	70	
Gross Total Number of Officers under Minor Local Governments and Administrations in the Department - -				130

Indian Public Works Department.

No. 9.

Return showing the Total Numbers and Monthly Rates of Pay received by the various Civil and Military Officers of the Public Works Department of the Government of *India*, divided into Civil Pay and Military Pay, the latter being calculated on the Average Pay drawn by the various Military Officers in each Class or Grade during December 1882; also giving Highest and Lowest Pay.

Highest and Lowest Military Pay.		Military.				Civil.	
		No.	Civil Pay per Month.	Military Pay per Month.	Total Pay per Month.	No.	Total Pay per Month.
Rs. a. p.			*Rs.*	*Rs. a. p.*	*Rs. a. p.*		*Rs.*
	Chief Engineers:						
Highest - 304 6 –							
Lowest - 243 8 –	1st Class - - -	4	2,500	289 2 6	2,789 2 6	1	2,500
Highest and Lowest - 243 8 –	2nd Class - - -	2	2,000	243 8 –	2,243 8 –	2	2,000
Highest and Lowest - 243 8 –	3rd Class - - -	4	1,800	243 8 –	2,043 8 –	–	1,800
	Superintending Engineers:						
Highest - 243 8 –							
Lowest - 182 10 –	1st Class - - -	13	1,600	234 2 2	1,834 2 2	–	1,600
Highest - 304 6 –							
Lowest - 182 10 –	2nd Class - - -	4	1,350	213 1 –	1,563 1 –	9	1,350
Highest and Lowest - 182 10 –	3rd Class - - -	5	1,100	182 10 –	1,282 10 –	8	1,100
	Executive Engineers:						
Highest - 243 8 –							
Lowest - 140 – –	1st Grade - - -	38	950	180 13 1	1,130 13 1	44	950
Highest - 182 10 –							
Lowest - 140 – –	2nd Grade - - -	22	800	152 8 7	952 8 7	65	800
Highest - 140 – –							
Lowest - 70 – –	3rd Grade - - -	18	650	123 13 6	773 13 6	76	650
Highest - 140 – –							
Lowest - 70 – –	4th Grade - - -	6	550	98 – –	648 – –	35	650
	Assistant Engineers:						
Highest and Lowest - 70 – –	1st Grade - - -	29	450	70 – –	520 – –	197	450
Highest and Lowest - 70 – –	2nd Grade - - -	17	350	70 – –	420 – –	164	350
Highest and Lowest - 70 – –	3rd Grade - - -	2	250	—	250 – –	16	250

Indian Public Works Department.

No. 9—*continued.*

Return showing the Total Numbers and Monthly Rates of Pay received by the various Civil and Military Officers of the Public Works Department of the Government of *Madras,* divided into Civil Pay and Military Pay, the latter being calculated on the Average Pay drawn by the various Military Officers in each Class or Grade during December 1882; also giving Highest and Lowest Pay.

Highest and Lowest Military Pay.			Military.				Civil.	
		No.	Civil Pay per Month.	Military Pay per Month.	Total Pay per Month.	No.	Total Pay per Month.
	Rs. a. p.		Rs.	Rs. a. p.	Rs. a. p.		Rs.
Highest and Lowest	304 6 –	Chief Engineers: 1st Class	1	2,500	304 6 –	2,804 6 –	–	2,500
Highest and Lowest	304 6 –	2nd Class	1	2,000	304 6 –	2,304 6 –	–	2,000
Highest and Lowest	243 8 –	3rd Class	1	1,800	243 8 –	2,043 8 –	–	1,800
		Superintending Engineers:						
Highest and Lowest	243 8 –	1st Class	2	1,600	243 8 –	1,843 8 –	–	1,600
Highest	243 8 –	2nd Class	3	1,350	223 3 3	1,573 3 3	–	1,350
Lowest	182 10 –							
Highest and Lowest	182 10 –	3rd Class	1	1,100	182 10 –	1,282 10 –	1	1,100
		Executive Engineers:						
Highest	243 8 –	1st Grade	10	950	200 14 2	1,150 14 2	2	950
Lowest	182 10 –							
Highest	182 10 –	2nd Grade	6	800	161 5 –	961 5 –	6	800
Lowest	140 – –							
Highest	182 10 –	3rd Grade	6	650	147 1 8	797 1 8	4	650
Lowest	140 – –							
Highest	140 – –	4th Grade	3	550	93 5 4	643 5 4	4	550
Lowest	70 – –							
		Assistant Engineers:						
Highest and Lowest	140 – –	1st Grade	4	450	140 – –	590 – –	25	450
		2nd Grade	2	350	—	—	10	350
		3rd Grade	–	250	—	—	–	250

Indian Public Works Department.

No. 9—*continued.*

Return showing the Total Numbers and Monthly Rates of Pay received by the various Civil and Military Officers of the Public Works Department of the Government of *Bombay*, divided into Civil Pay and Military Pay, the latter being calculated on the Average Pay drawn by the various Military Officers in each Class or Grade during December 1882; also giving Highest and Lowest Pay.

Highest and Lowest Military Pay.		Military.				Civil.	
		No.	Civil Pay per Month.	Military Pay per Month.	Total Pay per Month.	No.	Total Pay per Month.
Rs. a. p.	Chief Engineers:		*Rs.*	*Rs. a. p.*	*Rs. a. p.*		*Rs.*
Highest and Lowest - 304 6 –	1st Class - - -	1	2,500	304 6 –	2,804 6 –	–	2,500
Highest and Lowest - 304 6 –	2nd Class - - -	1	2,000	304 6 –	2,304 6 –	–	2,000
	3rd Class - - -	–	1,800	—	—	1	1,800
	Superintending Engineers:						
Highest - 304 6 –	1st Class - - -	3	1,600	284 1 3	1,884 1 3	–	1,600
Lowest - 243 8 –							
Highest and Lowest - 243 8 –	2nd Class - - -	1	1,350	243 8 –	1,593 8 –	–	1,350
Highest and Lowest - 243 8 –	3rd Class - - -	1	1,100	243 8 –	1,343 8 –	–	1,100
	Executive Engineers:						
Highest - 243 8 –	1st Grade - - -	8	950	205 7 3	1,155 7 3	4	950
Lowest - 182 10 –							
Highest - 182 10 –	2nd Grade - - -	6	800	175 8 4	975 8 4	5	800
Lowest - 140 – –							
	3rd Grade - - -	–	650	—	650 – –	14	650
Highest - 140 – –	4th Grade - - -	3	550	93 5 3	643 5 3	5	550
Lowest - 70 – –							
	Assistant Engineers:						
Highest - 140 – –	1st Grade - - -	7	450	80 – –	530 – –	21	450
Lowest - 70 – –							
Highest and Lowest - 70 – –	2nd Grade - - -	2	350	70 – –	420 – –	20	350
	3rd Grade - - -	–	250	—	250 – –	2	250

Indian Public Works Department.

No. 10.

Return showing the Number and Rank, both in the Army and in the Department, of the various Officers who have been transferred from the Military Works Branch to the Civil Branches of the Department, from the 1st of January 1882 to the 1st of January 1883.

	Civil.	Military.	
	Number.	Number.	Rank in Army.
Chief Engineers:			
1st Class			
2nd Class			
3rd Class			
Superintending Engineers:			
1st Class			
2nd Class			
3rd Class			
Executive Engineers:	Nil	Nil	Nil.
1st Grade			
2nd Grade			
3rd Grade			
4th Grade			
Assistant Engineers:			
1st Grade			
2nd Grade			
3rd Grade			

Indian Public Works Department.

No. 11.

Return showing the Names, Rank in the Department and in the Army, Number of Years' Service in the Public Works Department, and Pay (divided into Civil and Military Pay) of all Officers Employed as Consulting Engineers for Guaranteed Railways, and as Consulting Engineers and Managers of State Railways, on the 31st December 1882.

INDIA.

Consulting Engineers.—Guaranteed Railways.

Name.	Rank in Department.	Rank in Army.	Years' Service in Department.	Monthly Pay. Civil.	Monthly Pay. Military.	Monthly Pay. Total.
			Yrs.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
R. de Bourbel, Consulting Engineer, Calcutta.	Chief Engineer, 2nd Class.	Colonel	30	2,000 – –	243 8 –	2,243 8 –
K. A. Jopp, Officiating Deputy Consulting Engineer, Calcutta.	Executive Engineer, 1st Grade.	Lieut. Colonel	21	950 – –	182 10 –	1,132 10 –
W. Sedgwick, attached to Office of Consulting Engineer, Calcutta.	Executive Engineer, 2nd Grade.	Major	11	800 – –	182 10 –	982 10 –
J. G. Medley, Consulting Engineer, Lahore.	Chief Engineer, 1st Class.	Colonel	24	2,500 – –	304 . 6 –	2,804 6 –
J. Burn-Murdoch, Officiating Deputy Consulting Engineer, Lahore.	Assistant Engineer, 1st Grade.	Lieutenant	7	450 – –	70 – –	520 – –
R. C. B. Pemberton, Consulting Engineer, Lucknow.	Chief Engineer, 3rd Class.	Lieut. Colonel	26	1,800 – –	243 8 –	2,043 8 –
C. H. Luard, Officiating Consulting Engineer, Lucknow.	Superintending Engineer, 1st Class.	ditto	25	1,600 – –	243 8 –	1,843 8 –
R. C. Maxwell, Officiating Deputy Consulting Engineer, Lucknow.	Assistant Engineer, 1st Grade.	Lieutenant	6	450 – –	70 – –	520 – –

INDIA—*continued.*

CONSULTING ENGINEER AND MANAGERS—STATE RAILWAYS.

NAME.	Rank in Department.	Rank in Army.	Years' Service in Department.	MONTHLY PAY. Civil.	Military.	TOTAL.
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
G. L. Molesworth, C.I.E., Consulting Engineer, State Railways.	Chief Engineer, 1st Class.	- -	12	2,500 - - Personal allowance,500 rupees.	- -	3,000 - -
W. S. S. Bissett, Manager, Rajputana Malwa Railways.	Revenue Establishments, Class I., Grade 2.	Major - -	16	1,350 - -	140 - -	1,490 - -
E. L. Marryat, Manager, Punjaub Northern Railway.	- - ditto - -	ditto - -	20	1,350 - -	182 10 -	1,532 10 -
H. M. Mathews, Manager, Rangoon and Irrawaddy Valley Railway.	- - ditto - -	- -	14	1,350 - -	- -	1,350 - -
R. A. Sargeaunt, Manager, Northern Bengal Railway.	- - ditto - -	Major - -	19	1,350 - -	182 10 -	1,532 10 -
G. F. O. Boughey, Manager, Indus Valley and Kandahar Railways.	Class I., Grade 3 -	ditto - -	13	1,100 - -	182 10 -	1,282 10 -
H. Dangerfield, Manager, Bhavnagar Gondal Railway.	- - ditto - -	- -	15	1,100 - -	- -	1,100 - -
V. Rigby, Manager, Tirhoot and Patna-Gya Railways.	- - ditto - -	- -	16	1,100 - -	- -	1,100 - -
J. Y. Davidson, Manager, Nagpur-Chattisgarh and Wardha Coal Railways.	Revenue Establishments, Class II.	- -	13	750 to 1,000 rupees, by increments of 50 rupees.	—	—
R. Gardiner, Deputy Manager, Rajputana Malwa Railways.	- - ditto - -	Captain -	12	- ditto -	140 - -	—
C. W. E. Henslowe, Manager, Cawnpore-Farakhabad and Muttra Hathras Railways.	- - ditto - -	- -	17	- ditto.	—	—
W. V. Constable, Assistant Manager, Rajputana Malwa Railways.	Class III. - - -	Lieutenant -	6	450 to 650 rupees, by increments of 40 rupees.	70 - -	—
S. Finney, on leave (last appointment, Assistant Manager, Northern Bengal Railway).	- - -	- -	8	- ditto.	—	—
Ramgotly Mookerjee, Manager, Calcutta and South Eastern and Nalhati Railways.	Class IV. - - -	- -	11	250 to 400 rupees, by increments of 30 rupees.	—	—
G. F. Mathew, Officiating Manager, Nizam's Railway.	Traffic Department, Class II.	- -	7	750 to 1,000 rupees, by increments of 50 rupees.	—	—

BOMBAY.

H. F. Hancock, Consulting Engineer for Guaranteed Railways.	Chief Engineer, 2nd Class.	Colonel -	28	2,000 - -	304 6 -	2,304 6 -
H. Doveton, Acting Deputy Consulting Engineer.	Executive Engineer, 1st Grade.	Major - -	21	950 -	182 10 -	1,132 10 -
R. T. Frere, Acting Deputy Consulting Engineer.	Executive Engineer, 2nd Grade.	ditto - -	13	800 - -	182 10 -	982 10 -
H. Pilkington, Deputy Consulting Engineer.	Executive Engineer, 4th Grade.	Captain -	5	550 - -	140 - -	690 - -
H. O. Selby, Acting Deputy Consulting Engineer.	Temporary Executive Engineer, 4th Grade.	ditto - -	1	550 - -	140 - -	690 - -

MADRAS.

J. H. M. Shaw-Stewart, Consulting Engineer, and Joint Secretary to Government.	Chief Engineer, 3rd Class.	Colonel -	28	1,800 - -	243 8 -	2,043 . 8 -
C. J. Smith, Deputy Consulting Engineer.	Executive Engineer, 1st Grade.	Lieut. Col. -	25	950 - -	243 8 -	1,193 8 -
W. H. Coaker, Deputy Consulting Engineer.	Executive Engineer, 2nd Grade.	Captain -	17	800 - -	140 - -	940 - -

INDIAN PUBLIC WORKS DEPARTMENT.

No. 12.

RETURN of a COPY of all RULES and REGULATIONS in force in December 1882, which govern the Leave and Pension of CIVIL ENGINEERS in the Department; also a COPY of all similar RULES which govern the Leave and Pension of all ROYAL ENGINEERS and other MILITARY OFFICERS employed on similar Duties in the PUBLIC WORKS DEPARTMENT.

EXTRACTS from the CIVIL PENSION CODE, showing the Chief Rules at present applicable to Officers appointed to the Public Works Department from England.

[These Rules are liable to alteration from time to time, with the sanction of the Secretary of State.]

DEFINITIONS.

"Active service" includes, beside time spent on duty, privilege leave and subsidiary leave.

"Pay," which means "monthly substantive pay," and "emoluments," which consist of pay, personal allowance, and fees, if authorised and in addition to pay, include, for the purpose of calculating pension, the pay and emoluments which the officer was receiving immediately before his retirement.

"Average emoluments" means the average calculated upon the last five years of service.

Section 2.

The Government reserves to itself the right of changing the rules in the Code from time to time at its discretion, and of interpreting their meaning. An officer's claim to pension is governed by the rules in force at the time when he resigns or is discharged from the service of Government; he is not entitled to concessions withdrawn before, or made after, his resignation or discharge. The general purport of this rule is inserted by the Secretary of State in all covenants for service in India to which he is a party, which contain a promise of pension under the pension rules.

Section 51.

Pension may not be granted to an officer whom it is desired to remove for misconduct or inefficiency.

Section 52.

A pension is fixed in rupees and not in sterling money, even though it is to be paid in England.

Section 64.

(*a.*) If an officer lands in India on or before the 1st of December of the year in which he passes out of College,* his service counts from the preceding 1st of October, unless another date should be specified in his letter of appointment.

(*b.*) If an officer is, after completing his three years' residence at College, required to go through a course of practical engineering in England under a civil or mechanical engineer, his service, unless another date should be specified in his letter of appointment, will reckon from the commencement of the practical course, or from such later date as will be consistent with the regulation that he may count as service towards pension the time spent on such practical course to the extent of one year only.

(*c.*) The service of an officer whose case is not provided for in Clause (*b.*), and who does not land in India by the said 1st of December, counts from the date on which he landed in India.

Section 65.

The full pension admissible under the rules is not to be given as a matter of course, or unless the service rendered has been really approved.

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* Royal Indian Engineering College, Cooper's Hill.

Section 92.

Furlough to the following extent counts as service:—

If the service of the Officer be not less than	He counts as service furlough for
20 years - - - - -	2 years.
25 „ - - - - -	3 „
30 „ - - - - -	4 „
35 „ - - - - -	5 „

Section 96.

An interruption in the service of an officer entails forfeiture of his past service, except in the following cases:—

(*a.*) Authorised leave.

(*b.*) Unauthorised absence in continuation of authorised leave of absence, so long as the office of the absentee is not substantively filled; if his office is substantively filled, the past service of the absentee is forfeited: Provided that, if the absentee is subsequently reinstated, the authority whose duty it is to make the appointment, within three months, or the Local Government, within one year, from the end of the authorised leave of absence, may declare, in an order to be communicated to the Accountant General, that his previous service, or any part of it, shall not be forfeited.

(*c.*) Suspension immediately followed by reinstatement, which need not be to the same office.

(*d.*) Abolition of office.

Section 97.

Resignation of the public service, or removal from it for misconduct, inefficiency, or failure to pass a prescribed examination, entails forfeiture of past service.

Section 99.

Pensions are of four classes:

Compensation pensions.	Superannuation pensions.
Invalid pensions.	Retiring pensions.

Section 100.

A compensation pension is awarded to an officer discharged from the public service because, on a reduction of establishment, his appointment is abolished.

Section 102.

An invalid pension is awarded to an officer who, by bodily or mental infirmity, is permanently incapacitated:

(*a.*) For the public service, or

(*b.*) For the particular branch of it to which he belongs.

Section 103.

If the officer applying for pension is 60 years old or upwards, no certificate by a medical officer is necessary; it suffices for the head of the Department to certify to the incapacity of the applicant. Otherwise incapacity for service must be established by a medical certificate.

Section 105.

If the incapacity is the result of irregular or intemperate habits, no pension can be granted. Otherwise it is for the Local Government to decide whether the officer's incapacity is such as to render it necessary to admit him to invalid pension.

Section 106.

A superannuation pension or gratuity is granted to an officer compelled, by rule, to retire at a particular age.

An

An officer who has attained to the age of 55 years may be required to retire, unless the Local Government considers him efficient, and permits him to remain in the service. An officer who has attained the age of 55 years may, at his option, retire from the service on a superannuation pension.

Section 107.

A retiring pension is granted to an officer who voluntarily retires after completing the prescribed period of service.

Section 109.

Compensation and invalid pension and gratuity may be granted as follows:

(*a.*) After a service of less than 15 years—

A gratuity not exceeding (except in special cases, and under the orders of the Government of India) one month's emoluments for each completed year of service, or 12 months' emoluments in all.

(*b.*) After a service of not less than 15 years, but less than 25 years—

A pension not exceeding one-third of average emoluments; and also, not exceeding 3,000 rupees a year, or, if the average emoluments do not exceed 12,000 rupees a year, 2,000 rupees a year.

(*c.*) After a service of not less than 25 years—

A pension not exceeding one-half of average emoluments; and also, not exceeding 5,000 rupees a year, or, if the average emoluments do not exceed 12,000 rupees a year, 4,000 rupees a year.

Section 110.

An invalid pension on the following scale, but not being less than 1,000 rupees or more than 2,000 rupees a year, may be granted.

If the qualifying service of the Officer be not less than	Forty-fifth parts of the Officer's average emoluments.
10 years - - - - - -	10
11 „ - - - - - -	11
12 „ - - - - - -	12
13 „ - - - - - -	13
14 „ - - - - - -	14

Section 111.

The amount of superannuation pension is that which would be admissible as an invalid pension.

Section 112.

A retiring pension may be granted as follows:—After a service of not less than 30 years—the same in amount as an invalid pension, admissible after 25 years' service.

Section 167.

A pension is payable as follows:—

I. If it is stated in rupees:

(*a.*) At any Treasury of the Government of India in India; or,

(*b.*) If the pensioner is resident elsewhere than in Asia, at his option at the Home Treasury of the Government of India, at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

II. If it is stated in sterling:

(*a.*) At the Home Treasury of the Government of India; or,

(*b.*) If the pensioner is resident in Asia, at his option at any Treasury of the Government of India in India, at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

1. The rule for the payment at the Home Treasury of a pension at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian

Governments, applies to an officer under covenant, who is entitled by his covenant to pension in accordance with the rules applicable to uncovenanted officers; the covenanted rate of exchange for his pay and allowances does not, unless it is expressly so stated, apply to his pension.

Section 169.

Transfer of a pension from the Home to an Indian Treasury is permitted whenever desired; but transfer of a pension from an Indian to the Home Treasury is permitted only once.

NOTE.

The above rules, with the exception of Sections 64, 92, and 110 (which only apply to officers appointed from this country), regulate the grant of pensions to all officers of the Public Works Department.

The following Sections regulate the commencement of service of officers not appointed from this country:

Section 62.

Unless it be otherwise provided by special rule or contract, the service of every officer begins when he takes charge of the office to which he is first appointed.

Section 63.

Except for compensation gratuity, superior service by an officer whose age is less than 22 years does not qualify.

EXTRACTS from the Civil Leave Code, showing the chief Rules at present applicable to Officers appointed to the Public Works Department from the Royal Indian Engineering College.

(These rules are liable to alteration from time to time, with the sanction of the Secretary of State.)

DEFINITIONS.

In these rules "active service" includes, besides time spent on duty, privilege leave of absence and subsidiary leave.

"Continuous service" and "continuous active service" mean the service and active service of an officer since his last return from—

Furlough, or extraordinary leave, lasting more than three months;*

Or, if he have not had such leave, since the beginning of his active service.

No leave may be included in continuous service, except privilege leave and special leave.

"Pay" means monthly substantive pay. "Salary" means the sum of pay and acting allowance.

"Average salary" means the salary which an officer has earned during so much of his continuous active service as is within the three years preceding the day on which he gives up office.

Section 3.

The Government of India reserves to itself the right of modifying the rules in this Code as may from time to time seem to it expedient, and of interpreting them in case of dispute. In all contracts for service in India to which the Secretary of State is a party, provision is made for the exercise by the Government of these rights.

Section 4.

Leave of absence can never be claimed absolutely as of right. Nothing in this Code must be understood to limit the free discretion of the Government to refuse or revoke leave of absence of any description, at any time, according to the exigencies of the public service.

Section 45.

An officer is eligible, after he attains the age of 55 years, for privilege leave, and also for any special leave (Section 60) to which he may be otherwise entitled, and for no other kind of leave. Any leave, other than privilege leave or special leave, granted to an officer before the date on which he attains the age of 55 years, ceases to have effect on this date.

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* Extraordinary leave means leave of absence from duty granted otherwise than under the rules of this Code.

Section 46.

The aggregate amount of furlough and of special leave with allowances is six years. All the rules in the Code are subject to this limitation.

Section 47.

The amount of furlough "earned" by an officer is one fourth of his active service.

Section 48.

The amount of furlough "due" to an officer is the amount which he has earned, diminished by the amount of furlough or special leave with allowances which he has enjoyed.

Section 49.

To an officer who has rendered three years' continuous service, furlough for not more than two years may be granted, as follows:—

On medical certificate, unconditionally:

Without medical certificate, subject to these provisos: (1) That the furlough be due to him; (2) That he have rendered eight years' active service; (3) That the whole number of officers absent on furlough and special leave do not exceed the limit (if any) appointed by the Government of India.

Section 50.

Furlough granted under Section 49 may, on medical certificate, be extended to not more than three years.

Section 51.

To an officer who has not rendered three years' continuous service, * furlough for not more than one year may be granted on medical certificate.

Section 52.

Furlough granted under Section 51 for less than one year may, on medical certificate, be extended to not more than one year.

Section 53.

Subject to his good conduct and efficiency, an officer on furlough † has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay. Ordinary furlough includes: (1) The first two years of each separate period of furlough under Section 49, including any extension under Section 50; (2) So much of furlough under Section 51, including any extension under Section 52, as may be due, provided the officer have rendered six months' continuous active service. *

Section 56.

An officer on ordinary furlough is entitled, subject to the limitations prescribed in Section 58, to a leave allowance equal to half his average salary. ‡

Section 58

The maximum leave allowance on ordinary furlough is, if paid at the Home Treasury of the Government of India, 200 *l.* a quarter; if paid in India, 666⅔ rupees a month. There is no minimum.

Section 59.

An officer on furlough, other than ordinary, is entitled to 120 *l.* a quarter paid at the Home Treasury, or 400 rupees a month paid in India, or to one quarter of the average salary defined in Section 56, whichever is less.

Section 60.

Special leave on urgent private affairs may be granted at any time for not more than six months, provided that an officer who has had special leave must render six years' active service before he can again have such leave.

* For definition of "continuous service" and "continuous active service," *see* "Definitions."

† Whether such furlough is "ordinary" or not.

‡ For definition of "average salary," *see* "Definitions."

Section 61.

An officer on special leave has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay, as if he were on furlough.

Section 62.

For the first six months for which an officer is on special leave, whether the six months be included in the same leave or not, he is entitled to the leave allowance admissible under Sections 56 and 58. Thereafter he is entitled to no leave allowance.

Section 63.

(*a.*) Subsidiary leave is the time allowed—

(1.) To an officer leaving India, on retiring from the service, or on furlough or special leave, to break up his domestic establishment and travel to the port of embarkation; and,

(2.) To an officer returning to India from furlough or special leave, to travel from the port of debarkation and re-organize his domestic establishment.

(*b.*) The grant to an officer leaving India—

(1.) Of permission to retire from the service; or,

(2.) Of furlough or special leave out of India, carries with it the grant of subsidiary leave, including, in case (2), subsidiary leave on his return to duty.

Section 64.

The minimum subsidiary leave is 10 days; otherwise subsidiary leave is calculated as joining time is calculated (Section 157, Rule 2).

(*Note.*—All the provisos to Rule 2 under Section 157 apply equally in the case of subsidiary leave.)

Section 66.

An officer may take furlough or special leave, partly in and partly out of India. But subsidiary leave is not admissible unless the furlough or special leave begins, or, as the case may be, ends as furlough or special leave out of India.

Proviso. If an officer going on furlough or special leave out of India is prevented by sickness or other urgent and adequate reason not within his own control, such, for example, as the postponement of the departure of the vessel in which his passage is engaged, from embarking within his subsidiary leave, the Local Government may order that his furlough or special leave shall begin in India at the end of his subsidiary leave, without forfeiture of his subsidiary leave.

(1.) In the absence of such special order, if an officer remains in India after the end of subsidiary leave, his furlough or special leave dates from the beginning of his subsidiary leave.

(2.) An officer returning to India, without the permission of the authority which granted him leave, more than 14 days before the end of his furlough or special leave, is not entitled to subsidiary leave, save under the special orders of the Local Government.

Section 69.

An officer on subsidiary leave is entitled to allowances as follows:—

(*a.*) If the leave be subsidiary to special leave, and the officer have had leave subsidiary to a former special leave, no allowance.

(*b.*) If the leave be subsidiary to ordinary furlough or special leave, the allowance admissible under Section 56. The limitations prescribed by Section 58 apply to the allowances of an officer on subsidiary leave.

(*c.*) If the leave be subsidiary to furlough other than ordinary, the allowance admissible under Section 59.

(1.) An officer may draw allowances as if he were on privilege leave for any part of his subsidiary leave under Section 63 (*a*), (1), for which, if he were not retiring from the service or going on furlough or special leave, privilege leave would be admissible to him.

Section 70.

The amount of privilege leave admissible at one time is limited to three calendar months.

Section 71.

The amount of privilege leave earned by an officer is one-eleventh part of the time during which he has been on duty without interruption. Provided that no privilege leave can be earned by an officer by duty done while three months' such leave is due to him, and that, whenever duty is interrupted, all claim to privilege leave earned theretofore is forfeited.

Absence on privilege leave, though not counting as duty, is not an interruption of duty within the meaning of this section.

Section 72.

The privilege leave due to an officer is the privilege leave which he has earned, less the period during which he has been absent on privilege leave.

Section 73.

To an officer who has been on duty, without interruption, for 11 calendar months, and who has not, for six calendar months, been absent on privilege leave, the whole or any part of the privilege leave due to him may be granted.

An officer applying for privilege leave must record a declaration that he has no intention of retiring or of taking furlough, special leave, subsidiary leave, leave on private affairs, or leave on medical certificate, for three months after his return to duty. Though not absolutely debarred by this declaration from applying to retire or to take such leave within the three months, he should, if he does so, explain his change of mind.

Section 74.

An officer on privilege leave has a lien on his substantive appointment. He has also a lien on his officiating appointment, so long as it is not resumed by an officer having a superior lien on it.

Section 75.

An officer on privilege leave is entitled to a leave allowance equal to the pay or salary which he would receive if he were on duty in the appointment on which he has a lien.

Section 77.

Except as provided in Section 63, no kind of leave can be granted in continuation of any other kind; but any leave granted under the rules in this Code may be retrospectively changed for any other kind or period of leave which might at first have been granted: provided that the grant, or extension, of furlough under this rule (otherwise than on medical certificate) is subject to Proviso 3 under Section 49.

Section 157.

Joining time is the time allowed to an officer to proceed from one station to another when his appointment is changed, or when, being unemployed, he is appointed to any office. An officer is held to be on duty during joining time, if he is entitled to allowances.

1. Only one day is allowed for joining an appointment which does not necessarily involve a change of residence.

(*Note.*—*See* Proviso vi. to Rule 2.)

2. Otherwise, joining time is calculated as follows, excluding Sundays not actually spent in travelling.

Six days for preparation; and, in addition thereto, for the portion of the journey which the officer travels, or might travel.

	A day for each.
By railway	200 miles.
By ocean steamer	* 150 „
By river steamer	* 80 „
By mail cart or other public stage conveyance drawn by horses	80 „
In any other way	15 „

(*Note.*—An extra day is allowed for any fraction of distance over that prescribed.)

Provisoes—

* Or any longer time actually occupied in the journey.

Provisoes—

(i.) The maximum joining time is 30 days; the following provisoes are all subject to this maximum.

[*Note.*—If the Local Government is satisfied that an officer has, through no fault of his own, been unable to avail himself of the usual mode of travelling, it may extend even the maximum joining time of 30 days. But in that case it should report its proceedings to the Government of India in the Finance Department, with a full statement of the circumstances of the case.]

(ii.) When part of the journey is by steamer, the days intervening between the officer being set free from his office, or, if he has no office, receiving his orders, and the departure of the steamer, or his start duly regulated to catch the steamer, shall be added to the time calculated under this rule.

(iii.) By whatever route the officer travels, his joining time shall, unless the Local Government specially permit otherwise, be calculated by the route which travellers habitually use.

(iv.) If the officer satisfies his new departmental superior that, notwithstanding due diligence on his part, the journey has occupied altogether more time than is allowed by the rules, the time actually occupied may be allowed.

(v.) On being satisfied that the rules have in any particular case operated hardly, as, for example, if an officer has, through no default on his part, missed a steamer, or fallen sick on the journey, the Local Government may allow concessions in excess of what is admissible by the rules, on such conditions as to allowances or otherwise as it may think fit. Such concessions must not be made as a mere indulgence, or otherwise than because the rules do not appear to provide reasonably and equitably for the case.

(vi.) The Local Government may extend the joining time admissible by rule if it considers such extension necessary for the public convenience, or for the saving of public expense, as, for example, to prevent unnecessary and merely formal transfers.

[*Note.*—This proviso applies also to Rule 1.]

(vii.) The Accountant General shall bring to the notice of the Local Government any concession made under Proviso iv. which seems to him improper or unreasonable, and shall move the Local Government to report to the Government of India any concession made under Proviso v., or extension made under Proviso vi., which appears to him contrary to the spirit of those provisoes. The Local Government may not, in either case, finally overrule the Accountant General without a reference to the Governor General in Council.

[*Note.*—Upon the application of the Local Government, the Government of India will sanction any necessary relaxation or modification of these rules in exceptional localities where their general application would operate harshly.]

3. The joining time of an officer whose appointment is changed while he is in transit from one appointment to another, begins on the day following that on which he receives his orders.

10. Except in the case mentioned in Rule 12, an officer draws during joining time the pay or salary which he drew in his old appointment or that which he draws in the new, whichever is less; provided that an officer transferred from one officiating appointment to another shall not draw any acting allowance during joining time if he had not a superior lien on either of the officiating appointments to that of the officer relieved by or relieving him.

12. An officer who has no substantive appointment is not entitled to any allowance during joining time; but if such an officer, officiating in an office, is transferred to another office under the same Local Government, the Local Government may allow him to draw during his transit the allowance to which he would be entitled under Rule 10.

Section 158.

(*a.*) Leave allowances are payable in India after the end of each calendar month, but an officer on furlough or special leave out of India may, at his option, take payment at the Home Treasury of the Government of India, or in certain Colonies, if he proceed to one of them.

(*b.*) If payment be taken at the Home Treasury it is made quarterly, and rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and the Indian Treasuries. Unless otherwise arranged, this rate of exchange is also applied in the payment of leave allowances in a Colony.

Section 162.

An officer who remains absent after the end of his leave, is entitled to no allowance for the period of such absence, and he ceases to have a lien on any appointment, if his leave was furlough, immediately, and if it was special or privilege leave, after a week.

The preceding Definitions and Rules, with the exception of Sections 45 to 62 (which apply only to officers appointed from this country), apply to all civil officers of the Public Works Department. The following rules apply to officers not appointed from this country:

Section 125.

The following rules apply to officers who have substantive appointments on permanent establishments under the Government, and who are not entitled to leave under the rules in Chapter V. *

Section 126.

These rules apply fully only to those whose pay is not less than 100 rupees. But leave may be granted under them to an officer, whether he be in superior or inferior service, whose pay is less than 100 rupees, so far as it can be done without imposing any cost upon the State. The absentee allowance of the substantive incumbent must not exceed what remains from the pay of the appointment, after provision is made for the efficient discharge of his duties during his absence. No leave in excess of the leave admissible under these rules may be granted to such an officer, with allowances, or counting as service for pension.

Section 127.

Leave on medical certificate may be granted for three years in all, but not for more than two years at one time; and no officer can have leave on medical certificate out of India more than twice.

Section 128.

An officer on leave under Section 127 is entitled to half his average salary for the first 15 months of each period of absence, but not for more than 30 months in all. For the rest of his leave under Section 127 he is entitled to a quarter of his average salary.

Section 129.

Leave on private affairs for six months may be granted to an officer who has not had furlough, after six years' service, and repeated after intervals of six years.

1. Leave on private affairs does not accumulate, and cannot be taken in instalments.
2. Leave on medical certificate counts as service for leave on private affairs.

Section 130.

An officer on leave under Section 129 is entitled to half his average salary.

Section 131.

Furlough may be granted, as follows, to an officer who has not had leave on private affairs: After 10 years' service, one year or any less period; and thereafter, at intervals of not less than eight years, one year or any less period; or after 18 years' service, two years, or any less period; and thereafter, at intervals of not less than eight years, one year or any less period, provided that not more than two years in all may be granted.

1. Leave on medical certificate counts as service for furlough.

Section 132.

An officer on furlough is entitled to half his average salary.

Section 133.

Extraordinary leave without allowances may, in case of necessity, be granted for such time as may be necessary. Time spent on leave under this section does not count as service for other leave. Subject to the provisions of Section 140, there is no limit to the length or frequency of leave under this section, and it may be granted in continuation of leave on medical certificate, and leave on private affairs, or furlough, but not in continuation of privilege leave.

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* *See* Sections 45 to 62 above.

Section 134.

An officer going on or returning from leave out of India on medical certificate, leave on private affairs, or furlough, or going on or returning from leave on medical certificate to a sanitarium, is entitled to subsidiary leave under the rules in chapter V.*

Section 135.

An officer on subsidiary leave prefixed to other leave is entitled to half his average salary. An officer on subsidiary leave following other leave, is entitled to half his average salary, or quarter of his average salary, according to the rate of allowance to which he may be entitled at the end of the leave to which it is subsidiary.

Section 136.

Privilege leave may be granted in accordance with the Rules in Sections 70–75: provided that no non-gazetted officer, whose salary is less than 200 rupees a month, can draw any allowances for time passed on privilege leave until he returns to duty.

Section 137.

An officer permitted to present himself at any examination which must be passed before a person is eligible for a higher subordinate appointment in any branch of the uncovenanted service, such as a deputy magistracy, may, under the orders of the local government, be allowed leave of absence for the number of days which is actually necessary to enable him to attend at the examination. During this absence, which is expected to be short, no deduction will be made from the officer's allowances, unless the head of the office finds such deduction necessary to enable him to make arrangements for carrying on the work. Such leave should not be allowed more than twice for each standard of examination.

Section 138.

The master of a government school in Bengal, in receipt of a salary not exceeding 200 rupees a month, while absent from his office with the object of studying to qualify himself as a teacher of surveying, is considered to be absent on duty or on special deputation, provided that such period of absence shall not exceed three months.

Section 139.

Leave on private affairs and furlough cannot be taken in continuation of any leave except subsidiary leave; but any leave granted under these rules may be retrospectively changed for any other kind or amount of leave which might at first have been granted; and if an officer absent on privilege leave, or on leave on private affairs, or on furlough, take extension of leave on medical certificate, the whole of the absence will be treated as leave on medical certificate.

1. Extraordinary leave without allowances cannot be converted retrospectively into leave on medical certificate; but leave on medical certificate may be given in continuation of extraordinary leave without allowances.

Section 140.

No officer's appointment becomes vacant simply by reason of his taking leave under these rules; but absence without leave, or after the end of leave (excepting privilege leave, in which case a week's grace is allowed), involves loss of appointment; and after five years' continuous absence, whether with or without leave, an officer is considered to be out of government employ.

1. The Secretary of State, in granting to officers extension of leave, sometimes declines to guarantee retention of appointment, if there is no time to communicate with the local government in India.

2. An officer who goes on leave out of India has no claim to return to the particular local appointment from which he took leave.

Section 141.

Leave may be granted to an officer by the authority whose duty it would be to fill up his appointment if vacant. The local government may empower heads of departments to grant privilege leave to officers under their orders who are appointed by Government; but if the officer to whom leave is granted be a Gazetted officer, the grant of leave must be reported to the local government.

* *See* Sections 63, 64, 66, and 69 above.

INDIAN MILITARY FURLOUGH REGULATIONS.

Military Furlough Regulations of 1796.

Officers (of whatever rank) must be 10 years in India before they can be entitled (except in cases of certified sickness, and as hereafter specified) to their rotation to be absent on furlough, and the same rule is applicable to assistant surgeons and veterinary surgeons. The furlough to be granted by the Commander-in-Chief at each Presidency, with the approbation of the respective Governments.

Officers who have not served 10 years in India, but whose presence in England is required by urgent private affairs, may be allowed a furlough for one year without pay.

Officers coming to England on furlough are required immediately to report their arrival by letter, with their address, forwarding at the same time the certificates they received in India.

The period of furlough is three years, reckoning from its date to the day of the return of the officer to his Presidency.

Officers are required to join the establishment to which they belong at the expiration of the three years' furlough, unless they shall have obtained an extension of leave, six months before the expiration of that period. No furlough will be extended except in cases of sickness, certified in the manner hereafter mentioned, or in cases in which it shall be proved that a further residence in Europe is indispensably necessary.

All officers finding it necessary to solicit a further leave of absence on account of sickness, must, if resident in London or its vicinity, appear before the Medical Board appointed for that purpose, who will report their opinion on the state of such officer's health. And if resident in the country, in any part of the United Kingdom, they must transmit with their letter of application for such leave, a certificate according to the following form, signed by at least two gentlemen, eminent in the medical profession, viz.:—

I hereby certify that I have carefully examined (state the nature of the case as well as the name of the party), and I declare, upon my honour, that according to the best of my judgment and belief is at present unfit for military duty, and that it is absolutely necessary for the recovery of his health that he should remain at least longer in this country.

Also, previously to such extension of furlough being granted, such further proof shall be adduced by personal examination, or by such other evidence as shall be deemed satisfactory.

Officers abroad, in any part of Europe, applying to remain a further time from their duty on account of sickness, are to furnish a certificate of two eminent physicians, in the above form, with the attestation of a magistrate that the persons who signed the certificate are physicians.

Officers having obtained an extension of furlough to a given period, must at its expiration apply for permission either to return to their duty or to reside a further time in England.

In every case in which an officer has had his furlough extended beyond the prescribed period on the ground of his health not being sufficiently restored, and shall apply for permission to return to his duty, he shall produce a certificate from the examining physician that his health is completely re-established, and that there is every probability of his being able to perform the active duties of his profession in India.

No officer who has failed to obtain an extension of furlough will be considered eligible to return to the service after five years' absence, under the Act of 33 Geo. 3, c. 32, s. 70.

Every officer upon leaving India will receive a printed copy of the General Order on this subject, published agreeably to the instruction of the Secretary of State for India in Council, and the plea of ignorance of the regulations will not be admitted as any justification of the breach of them; officers, therefore, who shall come home on furlough, and who shall not in due time apply, so as to effect their return to the Presidency to which they belong within the period of three years from the commencement of their furlough, will subject themselves to the loss of the service, unless they shall be permitted to remain a further time in Europe.

No officer on furlough can receive pay for more than two years and a half from the period of his quitting India until he returns, excepting colonels of regiments and general officers; the latter are then allowed to draw the pay of their brevet rank beyond the above period.

Note.—As far as regards leave in India, military officers in the Public Works Department come under the Civil Leave Code.

Military Furlough Regulations.—17 Nov. 1854.

With the view of adapting the regulations to the present increased facilities of communication, and to correct as far as possible any tendency in them to deter officers from resorting to the places which may be most conducive to the restoration of their health, when a change of climate is required for that purpose, the following rules are established, and are to have effect from the 1st February 1854:

1. All regimental officers in the service on the 1st February 1854, who prefer retaining what may be considered the advantages of the old regulations, may do so, provided they signify their wish to that effect when they next apply for furlough or leave of absence, without any limitation, whether such leave be in India or elsewhere; and officers who once make their election will not be entitled to any other choice, but will be afterwards subject to the new or old regulations, according to their decisions.

2. Staff officers, as such, have not the above option allowed them, but they may retain the advantages of the old regulations by giving up their appointments, which, in such cases, will be considered vacated from the date of embarkation.

3. To those officers who adopt them, the new regulations will apply retrospectively in respect of furlough and leave of absence beyond sea, and in computing their time of service for retirement, so that their furloughs or leaves of absence, whether under the old or the new rules, and whether on private affairs or sick certificate, within or beyond India, will count for service to the authorised extent only, in computing the time for retirement on full pay.

4. Officers who have availed themselves of the option of the old rules are allowed to reconsider the question under the modifications now sanctioned.

5. Officers who have not taken leave subsequent to the publication of the new rules on the 1st February 1854, and who consequently may not have been called upon to declare whether they would abide by the old or the new regulations, will, on retirement from the service, be entitled to take full advantage of the privileges given by the new regulations.

Furloughs on Private Affairs.

6. Every officer will be allowed a furlough to Europe, or elsewhere beyond sea, for a period of two years at the expiration of 10 years' service, and for a second period of two years after 20 years' service in India.

7. The second furlough of two years will only be granted after 10 years' service in India from the date of the return to duty after the first furlough of two years. These furloughs are not to be cumulative under any circumstances, but are limited to two years. Officers who have taken leave of absence on sick certificate to Europe or elsewhere beyond sea, will be ineligible to a furlough on private affairs until they have served six years from their last return to duty. This rule does not apply to short leaves to sea.

Officers who take their first furlough after 20 years' service in India, may take their second furlough after an additional service of five years from the date of their first return to duty. (G. O., 16 June 1856.)

8. All grants of furlough on private affairs are subject to the exigencies of the public service, and to the regulations framed for the preservation of the efficiency of each regiment by limiting the number of absentees.

9. Officers holding staff or other detached appointments, may be allowed furlough for a period of six months without losing their appointments, but during that period they will not be entitled to any portion of their staff salary, which will be drawn in full by the officers officiating for them.

Absence for six months under this rule does not preclude an officer from taking his furlough to Europe after 10 years' service. (G. O., 16 June 1856.)

10. All officers, whether staff or regimental, while on furlough on private affairs, will be entitled to "furlough pay" only.

Leave of Absence on Sick Certificate.

11. Leave of absence on sick certificate will be granted for a term not exceeding 18 months, whether it be to any place in Europe or elsewhere out of India.

12. Extensions of such leave may be granted as at present on production of medical certificates for further periods not exceeding 18 months in the whole.

13. An officer holding a staff or other detached appointment, will be allowed to be absent on sick certificate in England, or elsewhere beyond sea, for a period of 20 months, without losing his appointment, and during the first six months only of such absence, he will be entitled to draw half the staff salary of his appointment, the officer officiating for him drawing the remaining half salary during the first six months, and the whole salary during the remainder of the time.

14. An

14. An officer's claim to half staff salary for six months, as sanctioned in the preceding rule, will not be affected by his subsequently retiring from the service in Europe or elsewhere.

15. No portion of command allowance, medical staff salary, or other similar allowance, which under the old rules was inadmissible to officers absent from their corps or stations, at the Cape or elsewhere, will be allowed to absent officers under these regulations.

16. All officers, whether staff or regimental, while on leave of absence on sick certificate, will be entitled for a period of six months to the same rate of Indian pay and allowances as was allowed under the old regulations to officers proceeding to the Cape on medical certificate, and for the remaining period of their leave they will receive furlough pay only.

17. If the leave on sick certificate be extended, furlough pay will be continued, but under no circumstances for a longer period than three years altogether from the commencement of the absence.

Staff Officers.

18. The term "staff officers," applies to all officers holding staff or detached appointments, military (general or regimental) political, or civil; also to general officers commanding divisions, members of the Medical Board, superintending surgeons, and others who, under the old rules, were entitled to draw half staff allowance when absent at the Cape.

19. Staff officers absent on leave beyond the periods stated in Rules 9 and 13 respectively, cannot retain their appointments and allowances except on special grounds to be sanctioned by the Government of the presidency. Any such special grant of leave is to be reported at once, with the reasons for it, and to be subject to approbation.

20. The privilege of retaining staff appointments during leave of absence on sick certificate, or on furlough on private affairs, will not be available a second time if the fresh leave is on sick certificate, until an officer has been three years, or, if on private affairs, until he has been six years in the discharge of the duties of his appointment from the date of last return to it.

21. This rule, however, does not apply to leaves of absence, whether on sick certificate or on private affairs in India, or, for brief periods, to Ceylon, the Mauritius, or other places out of India.

22. Officers commanding troops of horse artillery and light field batteries, and officers generally in employment, will be allowed leave out of India under the same rules with respect to allowance and tenure of command or office, as regulated the grant of leave to the Cape to such officers under the old regulations, except as to the duration of those advantages, the time for their continuance being subject to the provisions of the new regulations.

Date of Furlough and Advances of Pay.

23. The period of furlough on private affairs, or leave of absence on sick certificate, is to be calculated from the date of the departure from India of the ship in which the officer proceeds.

24. Advances of pay and allowances, staff and regimental, to officers proceeding on leave of absence on sick certificate who may be entitled to them, will be made in India for three months from date of embarkation. Payments in continuation will be made in England at the rates of exchange fixed annually for repayment of advances made on account of Her Majesty's Government. Furlough pay will continue to be issued in advance for six months when required by officers obtaining furlough on private affairs.

25. The existing regulations regarding passage-money to officers are not affected by these rules.

26. The certificates issued to officers who are granted furloughs on private affairs, or leave of absence on sick certificate, are to specify the time each officer has been absent on leave within Indian limits, as well as the time of his previous absence in Europe, but will not include the periods allowed for proceeding to the presidency or port of embarkation, and to enable officers to rejoin their regiments or stations after their return to India, nor the leave of one month's absence in six months, as authorised by the regulations. The last pay certificate of all officers proceeding to England on sick certificate is to specify the rate of regimental pay and allowances and staff salary to which they would have been entitled under the old regulations if proceeding to sea on medical certificate. This information is necessary in order that no difficulty may arise in the Pay Department of the India Office in adjusting the several payments which may be due.

Officers of Her Majesty's Service.

27. Officers of Her Majesty's Service in India, whether employed regimentally or in staff or detached situations, are entitled to the advantages above laid down in respect to allowances and tenure of office when on furlough or leave of absence.

28. In the case of officers of Her Majesty's Service on furlough or sick certificate, in England or elsewhere, who may retire or exchange into regiments not on the Indian establishment, the grant to these officers of Indian allowances will cease from the date of their retirement or exchange, if it take place before the expiration of six months from the date of quitting India.

PERIODS OF ABSENCE ALLOWED TO BE COUNTED AS SERVICE FOR RETIRING PENSIONS.

29. In order that all officers quitting India on furlough or sick certificate may be placed on an exact equality as regards loss of time, the period allowed by regulation for proceeding to the presidency, or to the nearest port of embarkation, as well as the time to enable officers to rejoin their corps or station after their return to India, will be considered as time counting for service for the retiring pension.

30. No furlough or leave of absence, as announced in General Orders, exceeding two years in 20 years' aggregate service, three years in 25 years' service, and four years in 30 years' service, shall be allowed to count as service for the retiring pension, and no difference will be made in this respect between leave of absence taken in Europe or elsewhere, in or out of India, or whether the leave be on sick certificate or on private affairs.

31. In the term "leave of absence as announced in General Orders" is to be included all leave of absence, except the period allowed in Rule 29, and the ordinary indulgence of one month's leave in six months, as authorised by the existing regulations, and which are in all cases, whether of regimental or staff officers, to be allowed to count as service for the pension. All leave to a greater extent granted by political and other authorities which may not hitherto have been published in General Orders must be so announced hereafter.

32. Officers to be entitled to retire on the full pay of their regimental rank (under the Regulations of 1796) must have served 22 years in India, out of which leaves of absence for two years in the aggregate, and not more, will be allowed to count as service for the retiring pension.

33. Officers to be entitled to retire on the full pay of captains and majors (under the Regulations of 1835-37) must have served 20 and 24 years respectively, out of which time leaves of absence for two years in the aggregate, and not more, will be allowed to count as service.

34. Officers to be entitled to retire as lieutenant colonels must have served 28 years, out of which leaves of absence for three years in the aggregate, and not more, will be allowed to count as service.

35. Officers to be entitled to retire as colonels must have served 32 years, out of which leaves of absence for four years in the aggregate, and not more, will be allowed to count as service.

36. The scale for medical officers and veterinary surgeons of privileged furlough and leave of absence as counting for the retiring pension, will be as follows :—

Yrs.	*Ms.*					
1	8	in 17 and under 20 years' service.				
2	0	in 20	„	25	„	„
3	0	in 25	„	30	„	„
4	0	in 30	„	35	„	„
5	0	in 35	„	38	„	„
6	0	in 38 years' service.				

37. It is to be distinctly understood, that under no circumstances whatever will an officer be permitted to retire on full pay until he has completed the full time of service above specified, whether he be in England at the close of his service or elsewhere.

38. The privileged time of absence may, with the permission of the local government, be taken at any time, subject to these regulations. If, therefore, at the end of 20 years' service, of which 18 had been passed on actual duty in India, an officer should be on furlough or sick certificate in Europe or elsewhere, he will be entitled to retire on the full pay of a captain without returning to India, and so in the other terms of service for the higher pensions. In like manner, a medical officer on furlough or sick certificate, in Europe or elsewhere, at the end of 17 years' service, 15 years and four months of which have been passed on actual duty in India, will be entitled to retire on the lowest rate pension without returning to India, and so in the other terms of service for the higher pension.

39. These rules do not in any way affect the existing regulations regarding the grant of leave in India, or for short periods to sea, whether on private affairs or on sick certificate, except as to the periods of such absence being taken into calculation in the time allowed to count as service for retirement on full pay.

INDIAN MILITARY FURLOUGH RULES OF 1868.

(With subsequent Alterations.)

GENERAL ORDER by the Government of *India*, dated 25th February 1874, No. 171.

The rules previously in force will be designated, as heretofore, the Furlough Rules of 1796 and 1854.

The following G. G. O.'s are cancelled prospectively from the 1st January 1875:—

G. G. O. No. 630, of 1869 (1st clause).
G. G. O. No. 627, of 1870.
G. G. O. No. 613, of 1871.

2. These rules are applicable to all officers who, on the 1st July 1868, belonged to the several Indian staff corps or to the Indian Army, and who have elected, or may elect, to adopt them; officers of the British Army who entered the Staff Corps after that date, are of course subject to them.

Rules apply to officers of staff corps and Indian Army.

(2.) In regard to the periods of leave of absence during which appointments may be held, and in regard to the increased allowances they are also applicable to officers of the Royal Artillery and Royal Engineers, late of the Indian Army, holding permanent staff appointments not of a regimental nature, and to such officers of the Engineers of the Imperial establishment as may be permanently employed on the staff in India.

Also to officers of R. A. and R. E., late of Indian Army, when holding permanent non-regimental appointments.

(3.) But should an officer of the British Service holding such permanent staff appointment be allowed to proceed on leave under circumstances which, by these rules, would involve loss of appointment, he cannot take leave under them, but simply as a British officer holding no appointment.

3. These rules are not applicable to officers on the Invalid or Invalid Pension Establishment, even if previous to their transfer they should have elected them, being intended solely for officers on the effective list.

Do not apply to invalid officers.

4. They are not applicable to regimental officers generally of the British Service, whether formerly belonging to the Indian Army, and now in the Royal Artillery, Royal Engineers, and new line regiments, or on the old line establishment.

Nor to regimental officers of the British Service, even though formerly of Indian Army.

Note (1.)—British medical staff officers holding administrative appointments in India tenable for five years, who are compelled by ill health to return to England, will be allowed by the Government of India in the Military Department to proceed there to appear before a medical board, and if reported unfit for further service in India, will be removed from the Indian Establishment; if otherwise, they may be allowed by the Secretary of State for India six months' leave on medical certificate on their Indian allowances and half staff.

Such officers are also eligible for four months' leave on private affairs without pay, but only one grant of leave will be allowed out of India during their tenure of office.

Note (2).—All British officers holding Staff appointments in India, except the command of divisions and brigades, will be allowed, during their five years' tenure of office, only one grant of leave out of India either on medical certificate for six months with absentee allowances regulated under the furlough rules of 1868, or on private affairs for four months, with British pay from Indian revenues. Any leave obtained in excess of either of these periods will involve loss of appointment.

5. They are applicable to Officers of the Royal Engineers on the Imperial Establishment, who are employed in the Public Works Department, or who are receiving a staff salary as on the fixed establishment of the Sappers and Miners; these will count service towards furlough from the date of their arrival in India.

Apply to R. E. Officers on the Imperial list, holding permanent non-regimental staff appointments.

(2.) These officers, therefore, and other Royal Engineer Officers of the Imperial list on permanent staff employ under the Government, will be entitled to a furlough of two years after eight years' service in India, or at the expiration of one year from the date of their return (for a second tour of service in India) on the completion of the prescribed home service after the first period of seven years' service in India.

(3.) Such officers will be allowed an advance of passage money, or free passage in a troop-ship if proceeding in the trooping season; the advance to be refunded on receipt of the balance of furlough pay. The English rate of pay of their rank only will be passed to them during their leave; but at its conclusion, on their presenting an order for them to return to India, the difference between that rate and furlough pay, less the passage money they have received, will be paid to them in England conditionally on its refund, if the order to return to India is not carried out.

 (4.) Those

(4.) Those Royal Engineer Officers who arrived in India before the 1st July 1872 are, however, not subject to the provisions of the preceding clause as long as they do not exchange Indian for home service, but draw furlough pay during furlough, as others.

Note.—Royal Engineers of the Imperial List may receive their pay while on furlough, either under the regulations in force before February 1873, or under the terms of General Order, No. 123, of 1873, that is to say, an officer of Engineers of the Imperial list may, at his option, on taking furlough to England, either receive furlough pay on the understanding that, should he not return to India, he will have to refund the difference between it and English pay, less the regulated amount of passage money, or a free passage and English pay only during the period of his furlough, the difference between English pay and furlough pay, less the cost of his passage, being issued to him upon his return to duty in India.

2. The officer's choice should be made at the time of applying for furlough, and should be noted on his last pay certificate.

(5.) An officer of the British Service, holding permanent staff employ under the Government, who may proceed on furlough under circumstances which involve the forfeiture of his appointment, must obtain the furlough as a British regimental officer, and it will reckon as a portion of the aggregate eight years of furlough on pay to which an officer is restricted during his service by Rule XVI. But, on again becoming permanently employed, he resumes the right of obtaining furlough under these rules.

Previous service of officers of the British Service who join Staff Corps, how reckoned towards furlough.

6. Officers of British regiments who may join the Staff Corps can count as service towards furlough all their military service in India, provided that half of it (in no case less than four years) shall have been passed in the Staff Corps. But any leave to England they may have taken during service so counted will be reckoned as furlough already taken. Officers of the British service who formerly belonged to the Indian armies are exempted from the above proviso.

Rules apply to Warrant Officers with Honorary Commissions.
Their pay.
Warrant Officers without Commissions can take furlough on medical certificate only, under these rules.

7. These rules apply also to all Warrant Officers holding Veteran or Honorary Commissions, who may elect them; the period of service qualifying for furlough being calculated from the date of the attainment of a Commission. They will receive during furlough half their total receipts, calculated as laid down in Rule V., but without any reference to a minimum or maximum rate. Warrant Officers not holding Commissions can obtain furlough under these rules only on medical certificate.

(2.) Such furlough may be for two years with retention of appointment and half of the aggregate allowances; but any extension of such leave (which will not be granted for more than one year in excess of the two years) or any leave taken within less than three years from the date of last return to duty, will be on "English furlough pay." [*See* Note (1) to para. 9.]

Warrant Officers who were so before 19th February 1869, to elect on first applying for leave.

8. Every Warrant Officer who attained warrant rank before the 19th February 1869, and who has not made his election, will be required, on the first occasion of his applying for leave out of India, to state whether he desires to take the leave under these rules, or under those previously in force applicable to Warrant Officers, viz., G. G. O., Nos. 518 and 531, of 1854, G. G. O., No. 1559, of 1857, and subsequent orders. That election will be considered final.

(2.) Those who became Warrant Officers after 19th February 1869, are subject to these rules, and cannot elect any of the previous rules.

(3.) Leave on medical certificate on Indian pay and allowances to places eastward of the Cape, as allowed to Commissioned Officers under the Furlough Rules of 1796, is not in any case admissible to a Warrant Officer.

(4.) These rules respecting Warrant Officers apply to Honorary Assistant Surgeons and Warrant Officers in the Medical Department.

Meaning of "Furlough Pay" and "English Furlough Pay."

9. The term "Furlough Pay" having now a changed and twofold signification, in all future orders and references "Furlough Pay" will be understood as the half Indian salary within the prescribed limits, specified in paragraph V. of these rules, converted at the rate of exchange fixed by the Secretary of State for the official year, whilst "English Furlough Pay" will represent the rates heretofore allowed to the several grades as English pay under the rules of 1796 and 1854.

"English Furlough Pay" of Warrant Officers.

Note (1.)—Where in these Rules English furlough pay is mentioned as that to which an officer is to be restricted, the rates laid down in paragraph 11 of G. G. O., No. 69, dated 22nd January 1868, and (for Medical Warrant Officers) paragraph 22 of G. G. O., No. 550, of 1868, are to be understood as intended in the cases of Warrant Officers.

Note (2.)—Officers who elected these rules prior to 1st July 1871, or before G. G. O., No. 583, of 1871, reached their stations, will receive furlough pay at the exchange of 2*s.* the rupee.

Rules.

I.—The distinction with respect to allowances which has been hitherto drawn between furlough on private affairs and sick leave, is abolished, both kinds of leave being included under the general term furlough, provision, however, being made for the obtainment of furlough under medical certificate, without all the restrictions applicable to furlough when taken without medical certificates.

Assimilation of allowances on furlough on private affairs and medical certificate.

II.—Leave taken under the rules now prescribed will not involve forfeiture of appointment, except in the cases herein specially provided for.

2. Officers of the Staff Corps and Local Indian Service, and officers on the General List, can retain their appointments during all leave of absence granted by competent authority. But their pay during such absence will be the same as they would obtain under these rules had this exemption from forfeiture of appointment not been granted.

Certain officers retain appointments during all leave duly granted.

Note.—The above Rule is applicable to all Military and Medical Officers taking furlough or leave under these Regulations.

III.—The rules now prescribed do not affect the provisions of Act 33 of George 3, c. 52, s. 70,* but an absentee cannot retain his appointment and draw absentee allowances, except under the rules now prescribed. Nor do they affect the regulations by which General Officers Commanding Divisions and Brigades can only obtain limited periods of leave without forfeiting their commands.

Absence from India for more than five years bars return to duty as formerly.

IV.—Leave of absence will in future be of three kinds, viz.:—

I.—Furlough in or out of India.

II.—General leave on private affairs or sick certificate in India, or short leave to sea.

III.—Privilege leave.

Chapter I.

Furlough.

V.—An officer drawing staff pay in addition to pay of rank, proceeding on furlough, will be allowed pay at the rate of 50 per cent. of the salary of his substantive office.

Furlough pay, how reckoned.

2. But an officer in civil employ and drawing consolidated salary, will be allowed 50 per cent. of the average salary drawn by him during the three years prior to his proceeding on furlough, or during his actual service in India, should that be less than three years; and the time spent and the allowances drawn during any leave other than "privilege leave," will be omitted in the calculation of average salary.

3. No absentee shall in either case draw more than 1,000 *l.*, or less than 250 *l.* per annum.

4. The term "salary" will signify the total amount drawn by an officer, whether as consolidated pay, or staff allowances in addition to pay, but will not include any extra or special allowances. But in the case of a military officer in civil employ, his acting allowances shall be taken into account as a part of his salary in calculating his furlough pay.

Meaning of term "Salary."

5. An officer absent on furlough, who may be transferred to another office during his absence, shall be entitled, for the entire period of his furlough, to furlough pay at the rate sanctioned to him when leaving India, whatever the salary of the office to which he may

Pay of Officers transferred to other appointments during furlough.

* The section referred to is quoted below:—

Section 70.—"And be it further enacted that no person who shall have held any civil or military station whatever in India, in the service of the said United Company, being under the rank or degree of a Member of Council or Commander in Chief of the Forces, and who, having departed from India by leave of the Governor General in Council, shall not return to India within the space of five years next after such departure, shall be entitled to any rank or restoration of office, or be capable of again serving in India, either in the European or Native corps of troops or in the civil line of the Company's service, unless in the case of any civil servant of the Company, it shall be proved to the satisfaction of the Court of Directors that such absence was occasioned by sickness or infirmity, or unless such person be permitted to return with his rank to India, by a vote or resolution passed by way of ballot by three parts in four of the proprietors assembled in General Court, specially convened for that purpose, whereof eight days' previous notice of the time and purpose of such meeting shall be given in 'The London Gazette,' or unless, in the case of any military officer, it shall be proved to the satisfaction of the said Court of Directors and the Board of Commissioners for the affairs of India that such absence was occasioned by sickness or infirmity, or some inevitable accident."

may be transferred may be. This furlough pay will be continued to an officer in military employ after his return to India and until he joins his appointment, provided it is not less than the military pay, or pay and allowances, of his rank.

Pay when the appointment lapses, or is vacated during furlough.
Pay of officers promoted during furlough.

6. But an officer whose term of office shall lapse, who shall vacate his appointment, or whose appointment shall be abolished during his furlough, will revert at once to the furlough pay which he would draw in virtue of his rank, as laid down below, in Section 8. Any case of sudden abolition of appointment may, however, be specially considered in the department of the Government under which the officer may have been employed. An officer will also be entitled to the benefit of his promotion to a higher Staff Corps or regimental rank, whilst on furlough, subject to the maximum limit.

Regimental medical charges retained during furlough.
* G. G. O., No. 1060, of 23rd Dec. 1864, para. 29.
G. G. O., No. 370, of 4th April 1867, para. 9.

7. Officers holding regimental medical charges will be allowed to retain such charges during the authorised periods of furlough, as if they were medical staff appointments. And the difference between the unemployed * grade pay of the officer holding the substantive charge and the consolidated salary of the charge will be considered the staff salary divisible between the absentee and the officer officiating for him.

Minimum furlough pay.

8. Officers not in staff employ will receive half the Indian pay of their rank, provided that an officer entitled to furlough shall in no case receive less than the above minimum of 250*l.* per annum.

Note.—Officers who may be entitled to income allowance from the Military Fund during absence in Europe will draw their half salary, or minimum absentee allowance, under the foregoing clause, subject to a deduction equivalent to the amount of such income allowance.

All furlough on private affairs subject to the exigencies of the service.

VI. All grants of furlough on private affairs are subject to the exigencies of the public service, of which exigency the Government is to be exclusively the judge, and to any regulations that may be found necessary for limiting the number of absentees.

Applications of officers who cannot be spared need not be forwarded.

Note.— It is therefore within the competency of Local Governments, and of the Commander in Chief, to decline to forward the application of any officer whose absence would, in their opinion, be detrimental to the interests of the public service, until such time as arrangements can be made for removing the difficulty; and it is the duty of the head of every department to decline to forward any application for furlough whenever the services of the officer cannot be spared without risking the efficiency of the department; any doubtful case being referred for the orders of Government.

Furlough on private affairs limited to two years at one time.
Extensions of such furlough.

VII. The maximum amount of furlough on private affairs to be taken at any one time, carrying pay and retention of appointment, will be two years. Any extension of such furlough will be without pay, unless it is on medical certificate, *see* Rule XIII. (But *see* Notes (3) and (4), Rule IX.) And no extension on private affairs beyond two years will be granted, though without pay, except upon satisfactory evidence of very urgent necessity.

Three years' service to intervene between two furloughs.

VIII. A period of at least three years' service after return from last furlough, except furlough for a period not exceeding six months, under Rule XI. (and excepting also, in the case of an officer in civil employ, ordinary furlough not exceeding three months), must be completed before furlough can again be taken, unless obtained under medical certificate (*see* Rules XIII. and XIV., and Note (3) of Rule IX.).

Note (1).—An officer in civil employ cannot reckon in this interval of three years any period of absence from actual duty, excepting those spent on privilege leave.

Note (2).—Although furlough not exceeding three months, taken by officers in civil employ, is not considered as furlough requiring an interval of three years' duty, such furlough will be excluded from the period of three years' service required between two furloughs.

Exception in cases of officers ordered out on field service.

2. But an officer who may be ordered to return to duty before the completion of his furlough, for the purpose of proceeding on field service, may be allowed to take the balance of such furlough at any time.

Period of service qualifying for furlough.

IX. An officer will be eligible for two years' furlough on the completion of eight years' actual service in India (*see* paragraph 6 of this order); for a third year after a further period of six years' actual service, and for a fourth and fifth year after similar intervals of six years, and so on, up to the maximum prescribed in Rule XVI. The grant of furlough to an officer eligible for it will be subject only to the conditions specified in Rules VI. and VII. But *see* Notes to this rule.

Furlough without "furlough pay" not reckoned as "furlough taken."

1†. Leave granted under these rules, without furlough pay, will not reckon as furlough already taken in calculating the balance at an officer's credit, or as part of the total of eight years allowed, as shown in Rule XVI., but all furlough with furlough pay, whether on private affairs or on medical certificate, taken under these rules, will so reckon.

How far previous furlough bars furlough on private affairs.

2†. Furlough and leave previously taken under the rules of 1796 or 1854 will count, as respects officers who have elected these rules, as follows:—

Furlough on private affairs, with pay, taken under the rules of 1796 or 1854, counts in all respects as furlough.

Leave

† As modified in G. G. O. No. 197, of 1st March 1877.

Leave on sick certificate, under the rules of 1796, does not count in any respect as furlough.

Leave on sick certificate, with pay, under the rules of 1854, counts as part of the maximum of eight years allowed under these rules, but until the maximum thus made up be reached this leave will not count as furlough already taken in determining the amount of furlough to which an officer is entitled.

Leave without pay, under the rules either of 1796 or 1854, does not count in any respects as furlough.

N.B.—Furlough on medical certificate, with "furlough pay," obtained by officers under Rule IX., Note (1). of these regulations, between the publication of G. G. Orders No. 171, of the 25th February 1874, and No 197, of the 1st March 1877, will not be reckoned as "furlough already taken" in computing the amount of furlough at the credit of such officers; but it will form part of the aggregate of eight years allowed to officers.

Furlough on medical certificate when on furlough pay.

Note (1).—An officer of less than eight years' service in India may obtain furlough not exceeding two years, on medical certificate, with furlough pay and retention of appointment, provided he has been three years in the Staff Corps, or, in the case of a Royal Engineer officer holding a permanent staff appointment, or an officer not in the Staff Corps, has served for three years in India.

Furlough on medical certificate when on English furlough pay.

Note (2).—If the officer has not been three years in the Staff Corps, or served three years in India, as the case may be, he will receive "English furlough pay" only, and must vacate his appointment, unless entitled to retain it under Rule II.

Note (3).—This rule in Note (2), and the proviso in Note (1), however, are not applicable to officers of the Indian Army who entered the new Line regiments, or Royal Artillery, and subsequently the Staff Corps.

General officers exempted from certain rules.

Note (4).—Unemployed general officers of the Staff Corps or local service can be granted furlough without serving the intervals of three and six years, respectively, prescribed in Rules VIII. and IX., and they can remain in Europe after they have exhausted the full period of furlough allowed during an officer's service by Rule XVI. (eight years on the whole) on the English furlough pay of their rank.

Note (5).—And a major general of the Staff Corps, if he has so much furlough at his credit, and proceeds to England within a year of his being promoted to that rank, or of his ceasing to be employed, can continue, after the expiration of the two years' furlough, to receive half his Indian pay until he completes the period of three years during which he would be entitled to draw his Staff Corps pay if he were in India.

Service on duty in England, how reckoned.

3. If an officer appointed to any duty in England draws his Indian allowances, with or without any portion of his staff salary, he can count the period of such employment as service towards furlough; but if he is appointed to an office in England to which a fixed consolidated salary is attached, he cannot reckon the time of such employment as service towards furlough.

Furlough may be taken by instalments.

X. An officer eligible for furlough need not take the whole amount to which his service entitles him, but may apply for any portion thereof as an instalment; and in that case the balance will remain at his credit in any future computation of the amount of furlough for which he may be eligible.

Illustrations.

Furlough at credit, how determined.

1. An officer who has served nine years in India is entitled to two years' furlough; he takes only one year, and after his return remains in India for five years.

He is then eligible for two years' furlough as follows:—

Total service in India - - - - - -	14 years.
Furlough due on that service - - - - -	3 years.
Furlough already taken - - - - - -	1 year.
Balance for which he is eligible - - - -	2 years.

2. An officer who has served 20 years in India without taking furlough is entitled to four years' furlough. He can only take, however, two years at one time carrying pay, the balance remaining at his credit in any future computation of furlough to which he may be entitled. He can take that balance after completing three years' service from the date of his return from the first instalment.

Note.—An officer is said to have furlough at his credit, even though he may not be able to obtain it, owing to the number of absentees or other causes, when the calculation of his service, as in illustration 1 above, shows a "balance for which he is eligible."

Furlough on urgent private affairs, when granted.

XI.* Furlough on urgent private affairs for six months, on pay equivalent to the British regimental pay of his rank, may be granted when the officer has less than six months' furlough at his credit, or when from other causes, *e.g.*, the number of absentees, or his not having served three years since his last return to duty, he is not able to take it. The said period may form part of the periods of either eight or six years referred to in Rule IX., and also, except in the case of an officer in civil employ, *see* Rule VIII., Note (1), of the three years which are required to intervene between two periods of furlough by Rule VIII.

2. This

* As modified in G. G. O. No. 922, of 31st August 1876.

Extended beyond six months only on medical certificate, when its advantages are lost.

2. This leave cannot be given in extension of any furlough, neither can it be extended beyond the six months unless on medical certificate ; in which case the whole of the leave will be considered as if taken under Rule XIV., clause 1.

Note.—Ill health is not considered as warranting furlough under this rule to any officer who, under the provisions of these rules, can obtain furlough on medical certificate without forfeiting his appointment.

Special permission needed for change of residence from England to India, and *vice versâ*, during furlough.

XII. Subject to State considerations, there will be no restriction as to the places to which an officer may resort during furlough. But, if he desires to spend in England the rest of a "furlough in India," or *vice versâ*, he must obtain permission to do so from the Government of his Presidency, or from the Secretary of State for India, as the case may be ; and on landing in either country he must report his arrival accordingly to the Military Department of his own Presidency, or to the India Office, forwarding a copy of the permission granted him to change his destination. He must also communicate his address.

Reports, &c. required.

An officer who, on his return to India, reports his debarkation, without forwarding at once a copy of the permission granted him to change his destination, or submitting an application for such permission, will be considered to have returned to his duty.

Consequence of extension of furlough on medical certificate over two years.

XIII. Furlough on medical certificate is obtainable as indicated in Notes (1) and (2) of Rule IX., and in Rule XIV. Absence on such furlough for a longer period than two years at one time will involve forfeiture of appointment. [But *see* exceptions in Rule II.] Furlough may, however, be extended on medical certificate up to a third year on "English furlough pay;" and an officer on furlough on private affairs, who may be obliged to obtain an extension on medical certificate, will be thenceforward entitled to the same advantages, and subjected to the same disadvantages as to retention of appointment, pay, &c., as if he had originally obtained furlough on medical certificate.

If he exceeds three years' absence on medical certificate, the officer may have to retire or go on half pay.

2. In the event of an officer not being able to return to his duty after an absence of three years, it will rest with the Secretary of State for India in Council to order him to appear before a medical board, with a view to placing him on the retired list, if entitled to pension, or on the half-pay list.

Extension on medical certificate over three years to be without pay.

3. Should the circumstances of the case warrant a further extension of furlough, it can only be granted without pay.

Officers on medical certificate must be pronounced fit for duty before returning to India.

Note.—All officers, however employed, and whatever the amount of leave granted them may be, who leave India on sick certificate, are required to produce a certificate of fitness for duty before they can be allowed to return.

Consequences of furlough on medical certificate taken within three years of last return.

XIV. An officer whose health may necessitate his taking furlough within three years from the date of last return from any furlough, except that taken for a period not exceeding six months under Rule XI. (and excepting also, in the case of an officer in civil employ, ordinary furlough not exceeding three months), may obtain, under the usual medical certificate, such amount as may be duly certified to be necessary for the restoration of his health ; but he will receive only "English furlough pay," and must vacate any appointment he may be holding, unless entitled to retain it under Rule II.

2. If, however, he shall have served three years since the date of his last return to duty, although there may be no balance of furlough at his credit, he will be entitled, on obtaining furlough on medical certificate, to retain his appointment and to receive "furlough pay," as laid down in Rule V., for the entire period, not exceeding two years. Should the latter period be exceeded, he will come under the provisions of Rule XIII.

"Furlough at credit" bars furlough on medical certificate.

XV. An officer entitled to furlough, or having a balance of furlough at his credit, whose health may necessitate his absence from India, must take the leave as furlough under Rule IX., but without forfeiting any passage-money to which he may be entitled under Military Fund Rules,—or, if a Subaltern, by Regulation, when proceeding on medical certificate.

Furlough on medical certificate when extended on private affairs.

2. Should the officer be declared fit for duty before the expiration of two years, he may be granted extension on private affairs up to that limit, provided that he has so much at his credit, and that if he remains he will not be in excess of the established proportion of absentees. Any extension on private affairs of such furlough beyond the said period of two years, must be without pay.

Furlough at credit must be exhausted before furlough on medical certificate can be given.

3. Any extension on medical certificate of furlough under this rule beyond two years must be on "English furlough pay" under Rule XIII.

Total furlough with pay, &c., in an officer's service limited to eight years.

XVI. The aggregate amount of furlough with pay and retention of appointment, on private affairs, and on medical certificate, that may be granted to an officer during his service will be limited to eight years.

Furlough not reckoned in this period.

Note 1.—This aggregate is calculated agreeably to Clauses 1 and 2 of Rule IX.

Note 2.—Furlough allowed by proper authority to reckon as service for pension under the provisions of G. G. O.s, No. 1113 of 1857, and 95 of 1866, or in consequence of an officer's employment on any duty during his furlough, will not reckon as part of the aggregate period of eight years.

XVII. If taken in India, furlough will be reckoned from the date of the absentee's quitting his station to the date of his return thereto; if taken out in India, from the date of the sailing of the vessel in which he may have embarked, to the date of his *bonâ fide* disembarkation in India for the purpose of rejoining his appointment or regiment; the date of embarkation (or of the vessel's leaving the Sandheads, if from Calcutta) and that of disembarkation also, are included in the furlough.

Date from and to which furlough is reckoned.

Note (1).—Prior to the 4th April 1870, and on or after the 14th September 1874, the day on which an officer reports himself as having disembarked on return from furlough out of India, will be reckoned as service, and not as part of his furlough.

N. B.—As an illustration of this rule, it may be observed that a Madras officer's landing and reporting himself at Madras, *en route* to Calcutta, to join his appointment in Bengal or the North Western Provinces, &c., is not disembarkation in the sense intended by this rule.

Note (2).—To enable an officer who overstays his leave to obtain an extension, he should show that he took all needful precautions to insure his arrival in proper time, and if delayed by the departure of the vessel being deferred, he should obtain the certificate of the owner or agent that she had been *bonâ fide* advertised to sail from on the ————, but that her departure had been delayed till the ————. *See* General Order, No. 52, dated 21st February 1873.

Extension to cover excess over furlough, how obtained.

XVIII. Subsidiary leave to embark for Europe or elsewhere on furlough will be granted for any period deemed necessary, not ordinarily exceeding 30 days. Leave up to the same limit, to enable him to rejoin on his return from furlough, will be granted from the date of his disembarkation in India. This applies equally to furloughs taken under Rule XI. The authority which has power to grant subsidiary leave can, on due cause being shown, grant any necessary extension of it, but this can be done only on very sufficient reasons.

Subsidiary leave.

Limited ordinarily to 30 days.

Note (1).—The words "with the necessary subsidiary leave" will be added to the G. G. O., granting an officer furlough, and will be understood to mean both the leave granted before embarkation for Europe, and on return.

Note (2).—An officer obtaining a furlough on private affairs or medical certificate, must embark within three months of the date of the General Order which notifies it, or take up the first portion of his furlough in India until he embarks; if not, the General Order will cease to have effect. The only exception to this rule that can be allowed is when the officer is prevented from embarking within the three months, owing to his detention in India by proper authority, on *bonâ fide* public grounds. If, however, the officer does not, within a reasonable time, avail himself of the furlough given him, his subsequently being placed on duty, rendering his detention necessary, will not exempt him from the rule; and in every case of such detention the officer must at once report it, and he is not to embark after the expiration of three months, until he has applied for and obtained from the Government of his Presidency an extension of the period.

G. G. O. granting furlough has effect for three months only.

Detention when deemed a valid excuse.

Note (3).—Officers who may be serving in other Presidencies than their own, if they desire to embark *bonâ fide* for Europe from the latter, may obtain subsidiary leave accordingly, and their furlough will reckon from the date of their embarkation at their own Presidencies.

An officer serving out of his Presidency may embark from it.

N. B.—For full information as to the submission of applications for furlough, *see* G. G. O., No. 34, of 11th January 1869; G. G. O., No. 103, dated 26th January 1869; General Order by the Commander-in-Chief, No. 135, dated 11th June 1870. *

Application for furlough, how submitted.

Note (4).—The allowances of military officers in civil employ during subsidiary leave, and after return to India until they rejoin their appointments, will be adjusted according to Civil Rules.

Note (5).—Leave preparatory to retirement from the service does not reckon as service towards pension.

Note (6).—An officer unavoidably detained at the Presidency for passage in a troopship, beyond the usual subsidiary leave, shall count the period of such detention as subsidiary leave.

Leave preparatory to retirement.

XIX. Furlough allowances are payable monthly, if payment is taken in India, and quarterly, if payment is taken in England.

Pay issued monthly in India, quarterly in England.

XX. Advances of furlough pay will continue to be made in India to those officers who desire it for three months from date of embarkation. Payments in continuation will be made in England on the expiration of six months from that date.

Advances of furlough pay given in India only.

XXI. The last pay certificate issued to each officer who may be granted furlough, whether on private affairs or on medical certificate, will specify the rate of the pay and staff salary of his last substantive appointment, and the rate to which he will be entitled in Europe in virtue of Rule V.

Last pay certificate to show rate of furlough pay, &c.

XXII. † An officer acting in India for an absentee on furlough will be restricted, for the entire period that he may so act, to the half-staff salary of the appointment in which he may be acting, in addition to the full pay of his rank, and the half-staff salary of his own appointment, if he possess one. The aggregate staff salary granted to an acting officer in such cases will not be less than 100 rupees per mensem, unless the full staff salary of the post in which he is officiating is less than that sum.

Pay of officers acting for those on furlough.

2. A warrant

* *See* also Bombay, G. O. C. 269, of 1872.
† As modified in G. G. O. 585, of 1874.

Pay of Warrant Officers acting for others on furlough.

2. A warrant officer acting for one of a higher grade on furlough receives half of the aggregate allowances of the absentee, added to half of the aggregate of his own allowances.

* *Note.*—The indulgence granted by the above rule is only allowed to one directly officiating in the place of the officer absent on furlough, not to one acting in the room of an officer who is himself acting for an absentee on furlough.

Periods of furlough, &c., counting as service towards pension.

XXIII. The privilege heretofore granted to military and medical officers who had elected the rules of 1854, of counting certain periods of leave as service for pension, is retained, and is applicable to those who elect these rules, subject (in the case of officers under the rules of 1796) to the condition laid down in Section 4 of Rule XXXIV.

Periods of furlough reckoned by Warrant Officers towards pension.

2. Warrant officers obtaining that rank after the 24th August 1872, can only reckon as service towards pension the following periods of leave whether taken in or out of India:—

15 months in 12 years' Departmental Service.
20 „ 14 „ „ „
24 „ 16 „ „ „

3. Those who were promoted to warrant rank before that date are allowed to continue, if they prefer it, on the old rule, and reckon all leave in India as service, all out of India being deducted from their service, for pension.

Illustration of the mode of Computing Service for Pension in any case.

	Yrs. Ms.	*Yrs.*	*Yrs.*
Total service from date of arrival in India, say			30
Leave:—			
In Europe, say	6 7		
In India	3 5		
		10	
Of which he can reckon		4	
Remaining to be deducted		6	6
Service counting for Pension		—	24

Furlough due, how ascertained.

XXIV. On computing the furlough on private affairs to which an officer who has already enjoyed some portion of such furlough will be entitled, under these rules, it will be necessary to deduct the total amount of the furlough on private affairs of which he may have availed himself during his service, from the total periods to which under Rule IX. he can lay claim. The balance within the limit of eight years' total furlough on private affairs and medical certificate laid down in Rule XVI., will represent the leave to which he will be entitled on the expiration of not less than three years from his last return to duty. (*See* Sections 1 and 2 of Rule IX.)

Illustration.

(1.) An officer who had obtained under the existing rules two years' furlough after ten years' service, returns to India on the date on which this order is promulgated. He accepts its conditions, and serves four years longer in India. On the expiration of that term he can take one year's furlough, thus:—

Total service in India	14 years.
Leave to which that service entitles him	3 „
Already enjoyed	2 „
Balance	1 year.

(2.) An officer of four years' service has proceeded on sick certificate to England for 20 months, extended afterwards to two years. He returns, serves six years in India, takes two years' furlough, and returns to India about the time of the promulgation of these rules, which he accepts. He must serve four years before he can take an additional year's furlough, thus—

Total service up to return from furlough	14 years.
Total service in India	10 „
Furlough enjoyed on that service	2 „
Further period of service to entitle him to one year's furlough	4 years.

* Added by G. G. O., No. 585, of 1874.

Chapter II.

General Leave on Private Affairs and Sick Certificate, India.

XXV. An officer will be eligible, as at present, to take leave on private affairs or sick certificate anywhere in India for any period not exceeding six months, at the discretion of his Excellency the Commander-in-Chief or of the Government under which he may be serving. During the entire period of his absence on this account the officer will be entitled, as at present, to his full pay and a moiety of his staff salary. Leave taken under this rule will form no part of the eight years' aggregate furlough. If this indulgence should be taken advantage of for a third year consecutively the officer will lose his staff appointment unless entitled to retain it under Rule II.

Leave on private affairs or medical certificate limited to six months.

Pay as heretofore.

If taken for a third year consecutively, staff appointment forfeited.

XXVI. Leave on sick certificate for a period exceeding six months, capable of extension, under renewed medical certificate, to a limit of one year, may be granted to any officer who, in the opinion of a Medical Board, may require it. Leave of this nature, taken after the promulgation of these rules, will be held to constitute a part of the maximum period of eight years' leave of absence to which an officer is entitled in his entire period of service, but will not be regarded as furlough, nor will it affect the intervals entitling to furlough laid down in Rule IX. During this leave the absentee will draw a moiety of his staff salary in addition to the pay of his rank. But if the 12 months be exceeded, the whole leave must be reckoned as furlough, and allowances be adjusted accordingly.

If extended to one year on medical certificate, reckons in the eight years of Rule XVI

If extended over one year, reckons as furlough.

XXVII. Short leave, not exceeding three months, on private affairs or sick certificate, may also be taken to sea, on the above condition, but absence from India for any longer period will be treated as furlough.

Short leave (not exceeding three months) allowed heretofore.

XXVIII. All general leave taken in India counts as part of the leave reckoning against service for pension.

Chapter III.

Privilege Leave.

XXIX. Privilege leave may be granted, as at present, for 60 days in each year to all officers in military employ, without deduction from the salaries and emoluments drawn by them. General leave, in extension of privilege leave, can only be granted on the ground of sickness, or some other serious emergency which could not have been foreseen when the officer proceeded on privilege leave. Privilege leave may, however, be converted into general leave with the sanction of the Commander-in-Chief or the Government.

Limited to 60 days in each year.

When extended.

Note (1).—Privilege leave for 90 days, after 33 months' duty, which may be spent anywhere, in or out of India, is admissible to Commissioned and Warrant Officers under these Rules; but to claim the privilege, it shall be necessary for an officer to show that he has had no privilege leave for 33 months previous to the date of his application, and that he has made satisfactory arrangements for the performance of his duties during his absence at no additional cost to the State. If leave for a shorter period than 90 days is taken, the balance is forfeited.

Note (2).—Officers are not required to report themselves to the India Office should they go to England, but it will be incumbent on them to keep their departmental superiors in India acquainted with their address.

XXX. In the case of the stations noted in the margin, privilege leave may, as at present, be granted for 90 days to officers of local corps, or of corps which are usually employed in one or other of the districts named.

Note.—The above rule is not applicable to officers of regiments moved in course of relief to any of the stations, or who are only temporarily employed there.

90 days allowed from certain stations.

Assam.	Dera Ism Khan.
Shillong.	Dera Gha Khan.
Erinpoora.	Rajamporc.
Deolee.	Jacobabad.
Khairwara.	
Khotra.	
Bunnoo.	

XXXI. An officer is at liberty to proceed wherever he may desire on privilege leave, provided he can ensure his return before the expiration of his leave.

No restriction as to place.

XXXII. Privilege leave cannot be taken in continuation of furlough, nor can furlough be obtained in continuation of privilege leave. If furlough be obtained by an officer while absent on privilege leave, the privilege leave will be converted into general leave, the officer for that period sacrificing a moiety of his staff salary.

Must be apart from furlough or other leave.

Military Officers in Civil Employ.

XXXIII. Those Military Officers (including Warrant Officers who hold Honorary, Veteran, or Unattached Commissions) in Civil or Political employ, who may elect these rules when they take leave in India, come, as respects periods of leave obtainable and amount

amount of pay to be granted, under the Civil Leave Rules. When they take leave out of India they come under the Military Leave Rules.

Note.—Furlough in India is allowed under Chapter I. of these rules to a Military Officer in civil employ, under the same chapter, by the Government to which he is subordinate; as also subsidiary, privilege, and examination leave under the rules in the Civil Leave Code; but under no circumstances will he be allowed any leave out of India under the Civil Leave Code, but under Military rules and by the Military Department.

When furlough in India is required by a Military Officer in civil employ, he must obtain from the Military Department, and submit to the Accountant General, a "Furlough Certificate;" and when furlough is granted by the Government to which the officer is subordinate, a copy of the order granting the furlough should be sent to the Military Department.

(2.) For subsidiary leave, *see* Note (5) of Rule XVIII.

Subsidiary Rule.

Election of these rules to be final.

XXXIV. Officers of the Indian Military and Medical Services will be required generally to notify their intention to accept these rules or to adhere to those now existing, on the first occasion of their taking furlough or general leave after the publication of this order. Such election must be considered final, and under no plea whatever will an officer be subsequently relieved from the choice thus made.

Fund subscription during furlough.

2. Officers going home under these rules will pay English rates of subscription only to the Military Fund.

Benefits allowed to those who elect existing rules.

3. Officers who may determine to abide by existing rules will be allowed to proceed on furlough on the conditions laid down in Rules VII., VIII., and XIII., to the extent to which they may be entitled under the Furlough Regulations of 1854, or of 1796, whichever of the two they may have elected, and on the rates of pay contemplated in those regulations, but retaining their appointments. The principle laid down in Rule XV. must, however, be applied in those cases.

Previous service of officers under 1796 rules, how reckoned.

4. If an officer under the Furlough Rules of 1796 elects the present rules, his service for pension will be reckoned under the former rules up to 1st July 1868, and thenceforward under the rules of 1868; and the fact of the officer having been on furlough on 1st July 1868, and not then having elected the rules of 1868, will not affect the case. All periods of leave out of Indian limits taken previous to 1st July 1868, will be wholly excluded from his service for pension; but he may reckon towards pension periods of leave taken subsequent to that date, according to the length of his service counting for pension, as shown in Rule XXIII.

Retirement under 1796 rules not affected.

5. His election of these Furlough Rules in no way affects his right to retire under the Pension Rules of 1796.

FURLOUGH AND LEAVE RULES OF 1875.

(With subsequent Alterations.)

G. G. O., No. 1316; dated 30th December 1875.

I. Officers included in Schedule A. may receive, after five years' service in India or under the Government of India, one year's furlough, and an additional year for each subsequent five years' service. Furlough not taken at the time it becomes due is not lost, and can, subject to these rules, be taken later.

Note.—Service for furlough under these rules, in the case of an officer electing them, is reckoned from the date of his election. (*See* also Notes 2 and 3 to Schedule A.)

II. An officer may receive at any time any portion of the furlough to which he is entitled; but, except under Rule 8, he may not be absent from duty on any ground for more than three years consecutively; nor, on return from furlough, may he receive, except under Rule 6, any further portion of the furlough to which he is entitled until after the interval of two years.

III. It must be distinctly understood that furlough is subject to the exigencies of the public service. Officers commanding regiments, and heads of departments, will forward no application for furlough unless able to satisfy the superior authorities that the officer's services can be spared without any inconvenience to the public service.

IV. Furlough does not involve forfeiture of appointment, may be spent anywhere, and counts as service for pension. (*See* Rule VIII.)

V.* A commission

V.*A Commissioned Officer on furlough receives (up to, but not beyond, the sum of 1,000 *l.* a year) half the emoluments of his office, computed according to a rate of exchange to be fixed in each year by the Secretary of State; but in any case he does not receive less than 250 *l.* a year The emoluments of his office include all pay, staff corps pay, staff salary, and Indian allowances he would receive in respect to it if he were on duty, and for the purpose of each payment his office is the office he fills on the day when that payment becomes due.

2. A Warrant Officer receives half the emoluments of his office, calculated in the same manner as those of commissioned officers, no Warrant Officer, however, receiving as furlough pay less than the English furlough pay of his rank.

VI. Upon certificate of a Medical Board, an officer not entitled to furlough, if he has served not less than two years in India, may receive it for any period not exceeding two years; but such furlough will be deducted from his next accruing furlough until it is paid off. An officer will not be allowed to anticipate furlough under this rule to an aggregate amount of more than two years.

Note.†—An officer of less than two years' service from date of coming under the new rules, falling sick, will be sent to England on medical certificate, on English furlough pay, without the period of his furlough being fixed, subject to the decision of Her Majesty's Government as to his ultimate disposal; a special report on each case being submitted to Her Majesty's Government by the Government of India, or in the case of officers of the Madras or Bombay army by the Government of those Presidencies. (*See* Notes 2 and 3 to Schedule A.)

‡Furlough on medical certificate under this rule (except in the case of officers invalided home for sickness due to wounds, or other cause, solely attributable to active service in the field) does not count as service for pension until it has been paid off as provided for in the rule; when due solely to active service in the field it is not subject to repayment, but does not count as service for furlough; *i. e.*, an officer obtaining it shall still be required to put in the full Indian service qualifying for furlough under the Rules of 1875, with the condition also that he shall complete two years' further service in India before availing himself of it.

VII. An officer who has exhausted the furlough obtainable under these rules, and who may be certified by a medical board to be still unfit for duty, will be placed temporarily or permanently on half-pay, according to the circumstances of the case.

VIII. Under very urgent circumstances, special furlough may be granted for private affairs, which need not be paid back; but it will in all cases without any kind of pay, and will not count for pension.

Note.§—The amount of leave which may be granted under this rule will be restricted to such period as the Government granting it is satisfied is actually necessary with reference to the urgency of the case.

IX. Advances for passage money, on need shown, will be granted to officers on furlough, to be recovered in manner specified at the time of the grant; in India, at the discretion of the local government; and in England at the discretion of the Secretary of State.

Note.—Officers proceeding on furlough to Europe may, if they desire it, receive an advance equivalent to three months' furlough pay.

X. Leave may be granted for any period not exceeding six months at a time, and may not, except for very urgent reasons, to be specially reported to the Government of India, be renewed till after six months have elapsed from its expiration. It must be spent at some place east of the 40th degree of east longitude. Subject to these conditions, it may be granted or refused entirely at the discretion of the local authorities, who in granting it shall fix its duration, and may fix the limits within which it shall be spent, and whether during its continuance half-pay and allowances are to be deducted for the payment of a substitute; and they may grant it as preparatory to furlough, or for the purpose of a medical examination. Leave counts as service for pension and furlough. The local authorities shall be defined for the purpose of this rule by the Government of India.

XI. Leave and furlough are reckoned from and to the close of the days named in the order granting them.

XII. The position of officers not included in Schedule A. will be unchanged as respects leave or furlough.

XIII. Officers

* As modified by G. G. O., No. 440, of 11 May 1877.
† Rulings contained in G. G. O., No. 1.110, of 27 October 1876.
‡ Rulings contained in G. G. O., No. 480, of 25 May 1877, and Army Circulars, India, September 1881, Clause 170.
§ Rulings contained in G. G. O., No. 1,110 of 27 October 1876.

XIII. Officers now in the service placing themselves, from a given date, under these rules, shall count service for pension up to that date under the rules to which they were then subject.

Note.—An officer takes with him so much service for pension as he had become entitled to under former rules. Under the rules of 1854 and 1868, two years' leave in 20 years' service counts for pension, but in periods of less than 20 years no leave counts. Therefore, if an officer now under the rules of 1854 or 1868, of 20 years' service, with two years' leave, elects the present rules, his service for pension will be 20 years; if an officer of 19 years' service, with the same amount of leave, elects these rules, his service for pension will be 17 years only.

SCHEDULE A.

Officers entering the Staff Corps or Indian Medical Service, and Warrant Officers attaining that rank, after the 31st December 1875; and,

Any other officers, Commissioned or Warrant, belonging to the Indian Army or Medical Service, or officers of the Staff Corps, who, after the 31st of December 1875, shall, before asking for leave or furlough, apply in writing to their local governments to be placed definitively upon this Schedule; but their service for furlough under Rule I shall commence from the date of such entry or such application respectively.

Note 1.—The date of entry into the Staff Corps is that of entry for choice of furlough rules, viz., the date on which the officer was originally appointed on probation. An officer, therefore, whose date of admission to the Staff Corps is not after the 31st December 1875, will have the choice of rules, but an officer whose date of admission is after that date will have no option.

Note 2.—Officers compulsorily placed under these regulations on entering the Staff Corps, will be allowed to count their previous military service in India towards furlough, provided they shall have served five years in India, of which not less than half shall have been in the Staff Corps; but any leave out of India on private affairs taken by them during service so counted will be reckoned as furlough taken under Rule I., and any leave taken on medical certificate will be reckoned as taken under Rule VI.

Should, therefore, an officer, who took sick leave out of India whilst in the British service, again require leave on medical certificate on his admission to the Staff Corps, and proceed under Rule VI., he will be granted, in the first instance, only so much furlough as will complete the period admissible under that rule. This furlough may be extended to two years on "English furlough pay," but it will rest with Her Majesty's Government to determine whether any, and if so, what, extension shall be granted.

Note 3. *—Warrant Officers promoted to that grade after the 31st December 1875, and thus compulsorily brought under these rules, will be allowed to count their previous service for furlough under Rule VI.; but furlough is not to be granted under this rule until a warrant officer has completed two years' service since his last return to duty from furlough as a non-commissioned officer, otherwise he can only be granted leave under the note to Rule VI.

Note 4.—An officer electing these regulations, and having furlough to his credit under previous rules, forfeits such furlough absolutely, he being required to serve five years from date of such election to entitle him to one year's furlough, unless it be sick furlough. An officer similarly circumstanced, but having furlough to his debit, is equally with the others entitled to take one year's furlough five years after electing the new rules.

Any officers in civil employment declared by the Government of India to be under civil leave rules shall not be under these rules.

*** The last pay certificate issued to an officer to whom furlough or leave has been granted shall state the pay to which, under Rule V. he is at that date entitled in respect to the office he is holding, noticing the date, if any fixed, at which he will vacate it.

SUBSIDIARY RULES.

With advertence to the foregoing rules, the Right Honourable the Governor General in Council is pleased to notify—

I. That no "extra or special allowances" drawn by an officer, which are now excluded from the account in calculating furlough pay under the Rules of 1868, can be reckoned in calculating furlough pay under these rules (Rule V.).

II. That the governments of the three Presidencies, or their Excellencies the Commanders in Chief, in regard to officers serving directly under them, shall be held to be the "local authorities" named in Rule X.

III. That, pending further orders, a staff officer granted leave under Rule X. shall receive, as heretofore, the pay or staff corps pay of his rank, and half the staff salary of his

* Rulings contained in G. G. O., No. 23, of 10 January 1879.

his appointment during such leave; but full staff salary may be allowed him for the first two months (as now during privilege leave) when he makes approved arrangements for the performance of his duties during that period. In such cases the G. O. granting the leave must state that the first two months are to be on full staff pay.

Note 1.—Privilege leave for 90 days, after 33 months' duty, which may be spent anywhere in or out of India, is admissible to commissioned and warrant officers under these rules; but to claim the privilege it shall be necessary for an officer to show that he has had no leave on full Indian pay and allowances for 33 months previous to the date of his application, and that he has made satisfactory arrangements for the performance of his duties during his absence, at no additional cost to the State. If leave for a shorter period than 90 days is taken, the balance is forfeited.

Note 2.—Officers are not required to report themselves to the India Office should they go to England; but it will be incumbent on them to keep their departmental superiors in India acquainted with their address

Note 3.—No furlough or leave out of India, if exceeding six months, can be counted as part of the required 33 months' duty; but an officer who may have 33 months' service at credit before proceeding on such furlough or leave (in excess of six months) may be allowed to take accumulated privilege leave on his return, if he can be spared.

Note 4.—Warrant Officers proceeding out of India on privilege leave under Note 1 must deposit the amount of their return passage money, or give security for the payment of the same.

Note 5.—General Officers commanding divisions, districts, and brigades, are not eligible for the 90 days' privilege leave referred to in the above Note 1.

Note 6.—The "Staff Officers" referred to in the above Rule III. apply to regimental as well as departmental Staff.

N.B.—*It* is distinctly to be understood that the rule regarding the pay to be drawn on leave under Rule X. is liable to be modified at any time in any way that the Government of India may deem expedient.

IV. Pending further orders these rules are not applicable to any officer in civil employ.

(No. 1102 of 1877.)

7 December 1877.

His Excellency the Governor General in Council is pleased to notify the following Supplementary Regulations, which have received the approval of the Right Honourable the Secretary of State for India, providing for the case of Military Officers in Civil employ, referred to in paragraph IV. of the Subsidiary Rules appended to G. G. O., No. 1316, of the 30th December 1875:

I. Any officer now in civil employ, who is subject to the military furlough regulations of 1854 or 1868, shall remain so subject.

II. Any military officer who may hereafter enter civil employ, who is not already subject to the military furlough and leave rules of 1875, shall remain subject to the rules applicable to him when he enters civil employ.

Note.—An officer referred to in Rules I. and II cannot elect the Military Furlough and Leave Rules of 1875, so long as he continues in civil employ.

III. Any officer who may enter civil employ, who is already subject to the Military Furlough and Leave Rules of 1875, shall be subject to the rules in the Civil Leave Code applicable to covenanted civil servants, both as regards furlough and leave taken out of India and in India.

IV. If any officer, who is employed in the civil administration, has taken furlough in the Military Department under the said rules of 1875, this furlough shall be treated, in calculating the furlough or special leave admissible to him under the preceding rule, as if it had been furlough taken under the Civil Leave Code. Leave so taken under the 10th Military Rule shall be treated as if it had been privilege leave taken under the Civil Leave Code, and the claims of the officer under the Civil Leave Code adjusted accordingly.

V. If an officer, who has been subject to the rules in the Civil Leave Code under the third of these rules, is again employed in the Military Department, and so again becomes subject to the Military Furlough and Leave Rules of 1875, any furlough or special leave taken by him under the Civil Leave Code will be treated in calculating the furlough admissible to him under the said military rules, as if it had been furlough taken under the said military rules. Privilege leave taken under the Civil Leave Code Rules will be treated as if it had been leave taken under the 10th Military Rule. Subsidiary or examination leave taken under the Civil Leave Code will not affect the claims of such an officer under the Military Furlough and Leave Rules.

Indian Military Pension Regulations.

Staff Corps.

1. Officers who entered the Staff Corps before or on the 12th September 1866 are entitled to pensions and additional pensions at the following rates:—

	Per Annum.		
Ordinary Pension.	£.	*s.*	*d.*
After 20 years' service for pension - - - -	191	12	6
24 ,, ,, - - - -	292	–	–
28 ,, ,, - - - -	365	–	–
32 ,, ,, - - - -	456	5	–
35 ,, ,, - - - -	*600	–	–
38 ,, ,, - - - -	*750	–	–
Additional Pension.			
After 20 years' service from date of 1st commission -	97	–	–
21 ,, ,, ,, -	105	–	–
22 ,, ,, ,, -	115	–	–
23 ,, ,, ,, -	126	–	–
24 ,, ,, ,, -	138	–	–
25 ,, ,, ,, -	152	–	–
26 ,, ,, ,, -	168	–	–
27 ,, ,, ,, -	186	–	–
28 ,, ,, ,, -	206	–	–
29 ,, ,, ,, -	230	–	–
30 ,, ,, ,, -	257	–	–
31 ,, ,, ,, -	289	–	–
32 ,, ,, ,, -	327	–	–

2. Officers who entered the Staff Corps after the 12th September 1866, but before the 1st July 1881, are entitled to pensions at the following rates:—

	Per Annum.		
	£.	*s.*	*d.*
After 20 years' service for pension - - - -	250	–	–
24 ,, ,, - - - -	365	–	–
28 ,, ,, - - - -	500	–	–
32 ,, ,, - - - -	700	–	–
38 ,, ,, - - - -	750	–	

3. Officers who entered the Staff Corps after the 1st July 1881 may retire on the rates laid down in paragraph 2, with the exception of the pension of 750 *l.* for 38 years' service. These officers are subject to compulsory retirement, in the grades of Lieutenant Colonel, Colonel, or General Officer, on account of age or continuous non-employment. General Officers thus retired will receive:—

	£.	
Major-Generals, at 62 years of age - - - -	800	a-year.
Lieutenant Generals, at 67 years of age - - -	900	,,
Generals, at 67 years of age - - - -	1,000	,,

They may retire voluntarily in those grades as
Major-General, at 60, on 750 *l.* a-year,
Lieutenant General, at 65, on 850 *l.* a-year,
General, at 65, on 950 *l.* a-year.

4. The Officers who entered the Staff Corps before the 1st July 1881, may, on relinquishing all claim to Colonel's allowance claim the benefit of the above pensions for General Officers.

* Additional pensions are not granted with these two pensions.

Cavalry and Infantry.

5. Officers of the local service, that is, under the old conditions of appointment, are entitled to the scales of ordinary and additional pension fixed in paragraph 1 for the Officers who entered the Staff Corps up to the 12th September 1866. They are also allowed, after 22 years' serivce for pension, to retire on the full pay pension of their respective substantive ranks, viz.:—

	Per Annum.		
	£.	*s.*	*d.*
Captain - - - - - - - - - -	191	12	6
Major - - - - - - - - - -	292	–	–
Lieutenant-Colonel - - - - - - -	365	–	–

With the additional pensions stated in paragraph 1.

6. Officers of the General Lists, that is, those under the conditions of appointment which came into force in 1859, may retire on the scale given in paragraph 2 for Officers who have entered the Staff Corps after the 12th September 1866.

7. All Officers of Cavalry and Infantry may, on relinquishing all claim to Colonel's allowances, also claim the benefits of the pensions for General Officers given in paragraph 3.

Half Pay.

11. Combatant Officers receive the same rates of half-pay as those granted to Officers of the same ranks in the British service.

Service for Pension.

13. Service for pension, except as shown in the following paragraphs, commences from date of arrival in India.

14. Officers who were appointed from Addiscombe count the period passed at the seminary after attaining the age of 16 years.

16. Officers appointed to the Staff Corps from the British Service will be allowed to count service out of India before joining the Staff Corps to an extent not exceeding two years in any case.

17. Officers who have entered the Staff Corps from the British Service only become entitled to pension after one of the fixed periods specified when not less than one-half of the period has been passed in the Staff Corps.

18. Under the Furlough Regulations of 1796 all periods of leave within Indian limits reckon as service, absence beyond Indian limits being deducted.

19. Under the Furlough Regulations of 1854, or those of 1868, the following periods of furlough and leave reckon as service:—

Combatant Officers.

2	years	in 20	years'	service.
3	„	24	„	„
4	„	28	„	„
5	„	32	„	„
6	„	38	„	„

20. Under the Furlough Regulations of 1875, all leave within Indian limits, and all furlough earned by length of service (*i.e.*, one year for every five years' service in India) reckon as service.

21. Under certain conditions, leave rendered necessary by wounds or by illness solely contracted on field service, is allowed to reckon as service.

22. No deduction on account of leave of absence is made from the periods of service for the additional pensions specified in paragraph 1.

Retiring Regulations, Royal (late Indian) Engineers.

Officers of the late Indian Engineers may retire on the ordinary pensions under paragraph 1 of the above Regulations with extra annuities, if qualified, under the terms of the Royal Warrant of the 11th March 1882, Article 978, XI., and 23rd June 1882. They may also retire on the pensions given in paragraph 2 and 3 and 4 of the above Regulations.

INDIAN PUBLIC WORKS DEPARTMENT.

No. 13.

ANNUAL RETURN for the Year ending 31st of March 1882, showing the Sums spent on the Construction, Repair, and Maintenance of Works for Railways, Irrigation, Military Works, Roads, and Civil Buildings, with the Cost of the necessary Establishment under each of the above Heads for executing the same.

1881–82.	Cost of New Works.	Cost of Maintenance and Repair of existing Works.	Total Annual Cost of New Works, Repairs, and Maintenance.	Establishment Charges.
	£.	£.	£.	£.
State Railways - - - -	2,722,523	259,235	2,981,758	* 203,182
Irrigation - - - - -	867,363	494,780	1,362,143	505,506
Madras Harbour - - - -	66,386	- - -	66,386	7,108
Military Works - - - -	403,162	390,609	793,771	212,149
Barrack Furniture, including Repairs and Establishment.	—	—	—	—
Roads, Civil Buildings, and Miscellaneous Public Improvements.	1,451,010	961,291	2,412,301	609,670
		£.	7,616,359	1,537,615

		£.
* Establishment:	On Capital Construction, &c., 1881–82 - - -	133,347
„	On Maintenance for calendar year 1882 - - -	69,835

N.B.—Expenditure by the Guaranteed Companies, and by the East Indian Railway Company, is not shown in the above figures.

EAST INDIA
(PUBLIC WORKS DEPARTMENT).

URN showing the relative Number, Rank, Pay, and
nsion of CIVIL and MILITARY ENGINEERS employed
the GOVERNMENT of INDIA, together with the
LES of these Services, and the Total Amount
pended upon PUBLIC WORKS in the Year 1882-83,
arating the Establishment Charges from the Gross
penditure.

(*Mr. Carbutt.*)

Ordered, by The House of Commons, *to be Printed,*
8 *June* 1883.

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